Schuyler Community Schools
Board of Education Regular Meeting
Monday, August 8, 2022 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
Schuyler, NE 68661

Posting Locations:
Schuyler Sun
District Office Building Front Door
Schuyler Post Office
Colfax County Courthouse
Posted Date: 08/04/2022
Attendance Taken at 6:33 PM.

| | |
|---|---|
| Guadalupe Marino: | Absent |
| Richard Brabec: | Present |
| Nina Lanuza: | Present |
| Chuck Misek: | Present |
| Dr Renee Sayer: | Present |
| Brian Vavricek: | Present |

Present: 5, Absent: 1.

I. 2021-22 Budget Amendment Hearing

I. Call Hearing to Order

II. The purpose of the Hearing is to review, discuss, consider, and receive input, and or support, opposition, criticism, suggestions or observations of taxpayers relating to amending the 2021-22 general fund and building fund budgets.

III. Adjourn Budget Amendment Hearing

II. Call Meeting to Order

**STRIVE - COMMIT - SUCCEED - District Mission Statement**

**Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

II.A. Pledge of Allegiance

II.B. Declaration of Open Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

**Nebraska Open Meetings Act:** http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

III. Approval of Consent Agenda

Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Brian Vavricek and a second by Chuck Misek.

Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

III.A. Agenda

III.B. Minutes

III.C. Acceptance of Claims

III.C.1. Bills of $5,000 or more

III.D. Financial

III.E. Other Listed Reports

IV. Public Forum - We ask that all presentation be limited in their length.

IV.A. Recognition of visitors and guests

IV.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)

V. Action Items

V.A. Board Policy, Handbooks, and Support Programs

This committee is responsible for annual review of board policies, handbooks, and crisis/safety plans. This committee is also responsible for the support and development of support programs(nursing, food service) in the district.

V.A.1. Consider, discuss, and take action to approve the 2022-23 Return-to-Learn Plan.

Attached is the recommended Return-to-Learn plan for the 2022-23 school year. The plan was reviewed by the district leadership team and we recommend no changes to the plan. Once approved by the board, this plan will be updated and posted on the website.

The district protocols behind this plan are also posted on the website and do not require board action. The Leadership Team is responsible for reviewing and working with East Central and our school nurses on making any changes to the protocols as we progress through the school year and need to respond in a timely and responsible manner. We will keep you informed of any changes to our protocols, procedures, etc.. as they are recommended.

See attached plan and COVID-19 information on the district website.
Motion to approve the 2022-23 Return-to-Learn plan as presented.
Passed with a motion by Richard Brabec and a second by Nina Lanuza.
Guadalupe Marino: Absent, Dr Renee Sayer: Nay, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Brian Vavricek: Yea
Yea: 4, Nay: 1, Absent: 1

V.A.2. Consider, discuss, and take action to approve board policy 204.12 concerning public input at public meetings.

Policy 204.12 is updated to include changes from LB 83 also passed last year and allowing the board to require those wishing to address the board to provide their name, address, and organizational affiliation. The concern expressed in July was:
"Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting and such information will only be added to the agenda packet at the discretion of the superintendent after consultation with the board president."
According to Jim Luebbe, this has been in our manual since 2015. **It is not required,** but was included in the policy updates for those districts that did not have this in their current policy.
Your choice make no changes to the presented or make a motion to remove the above requirement from the policy.

Motion to remove "Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting and such information will only be added to the agenda packet at the discretion of the superintendent after consultation with the board president." Failed with a motion by Dr Renee Sayer and a second by Nina Lanuza.
Guadalupe Marino: Absent, Richard Brabec: Nay, Nina Lanuza: Nay, Chuck Misek: Nay, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 2, Nay: 3, Absent: 1

V.B. Governance: Public Relations, Technology, and Planning

This committee is responsible for recommending the annual district calendar, strategic planning process, technology, and promoting positive public relations and communications program.

V.B.1. Consider, discuss and take all necessary action to order a recall election pursuant to section 32-1306, 32-1307 and other Nebraska statutes, to consider whether to recall board member Guadalupe Marino.

See attached resolution.
Motion to to approve the Resolution to order an election to consider the recall of Guadalupe Marino. The Superintendent is authorized to provide all proper notices and take any other action necessary to comply with any obligations on the school district or the Board related to the recall

process. Passed with a motion by Chuck Misek and a second by Brian Vavricek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V.C. Budget, finance, negotiations, and personnel

This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

V.C.1. Consider, discuss, and take action to approve the 2021-22 General Fund and Building Fund Budget amendments as advertised.

**Recommended Budget Amendment**

1. **General Fund:** We are recommending a $750,000 amendment to the general fund and 500,000 to the Building Fund budgets in response to program expansion related to COVID-19 federal allocations. Attached is the recommended amended budget as advertised. This amendment will not affect our current tax request for 2021-22.

Information for this agenda item is under the budget amendment hearing. Motion to approve the 2021-22 General Fund and Building Fund budgets amendments as advertised. Passed with a motion by Brian Vavricek and a second by Chuck Misek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V.C.2. Consider, discuss and take action to amend the 2022-23 Support Staff Salary Schedule.

We are recommending reconsideration of the following beginning steps for the following support staff positions for the 2022-23 school year.

| Position | Current Starting Step | Recommended Starting Step |
|---|---|---|
| Food Service | 3<br>$11.31 | 5<br>$12.15 |
| Custodial-Housekeeper | 3<br>$11.31 | 5<br>$12.15 |
| Custodial-Maintenance | 8<br>$13.49 | 11<br>$14.92 |

*Same step as Grounds Maintenance

The salary schedule changes will affect new hires and anyone in the current salary schedule at or below the new hire step in these positions. Motion to approve the finance committee's recommendation on amending the 2022-23 support staff salary schedule as presented. Passed

with a motion by Nina Lanuza and a second by Dr Renee Sayer.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V.C.3. Consider, discuss, and take action to approve staff resignations.

**Resignations**

1. Eugene Barr: SMS Food Service/Bus Driver
2. Farah Noor: SCHS Maintenance
3. Melina Padilla: SES Para Educator
4. Kelsey Yosten: SCHS/SMS Attendance Coordinator
5. Diane Sandoval: SES Food Service
6. Yesenia Albers: SES Para Educator

Motion to approve staff resignations, and thank them for their service. Passed with a motion by Chuck Misek and a second by Brian Vavricek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V.C.4. Consider, discuss, and take action to approve new hire recommendations.

**New Hires**

1. Miriam Lopez: Preschool Para Educator
2. Rebecca Williams: SMS Food Service
3. Brandy Evans: SES Food Service
4. Diane Zollars: SMS Food Service
5. Lidia Marino: SCHS Food Service
6. Maria Oviedo: SCHS Food Service

**NDE Priority Transition: Instructional Coach**

1. Emily Steinhoff: SMS Instructional Coach (.5 FTE)

The Nebraska Department of Education has agreed to pay for .5 FTE and .5 contract support from KLK (Kathy Kennedy).
Motion to approve new hire recommendations as presented. Passed with a motion by Chuck Misek and a second by Richard Brabec.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

VI. Discussion Items and Reports

VI.A. Superintendent's Report

1. **All Staff Meeting:** The All-Staff Meeting is scheduled for 8:00 on Tuesday, August 9th. Board Members are welcome to attend.
2. **Chamber/Staff Mixer:** From 1:00 to 3:00 on Tuesday, August 9th, the Chamber is hosting a mixer for our staff to go downtown and visit the local businesses. Our hope is that we can get them to come back to our Open Houses in the evening.

3. **Open House:** All buildings will host open houses on Tuesday, August 9th from 3:00 to 8:00 PM. Please stop by the buildings and visit with the staff.
4. **Ribbon Cutting:** The Chamber is hosting the Ribbon Cutting for the new K-1 Dual Language Wing at the District Office on Tuesday, August 9th at 5:30 PM. We welcome any board members to participate in this program.

VI.B. Board Member/Committee Reports

1. **August Foundation Meeting:** See Website for meeting details - Brian Vavricek
2. **NASB Area Membership Meeting:** The NASB Area Membership Meeting scheduled for Norfolk is Wednesday, August 31st. Please let Shelley Friesz know if you are planning on attending. Registrations are due for Norfolk on August 24th. See attached information.
3. **NASB Quick Notes:** See attachment from Matt Belka

VI.C. Conduct 2022-23 Budget Workshop. The Budget Hearing will be held prior to the September 12th regular board meeting.
I am working on finalizing the 2022-23 budget with few changes from the amended 2021-22 budget. I will upload documents to the meeting as they are completed over the weekend, otherwise documents will be presented at the meeting and uploaded at the conclusion of the meeting.

We will not be getting our new valuations for setting the levy until August 20th, so the tax request is according to the previous year's valuation.

By doing the budget workshop this early, you will have more time to review, ask questions, make recommendations, etc...
Depending on your requests, the finance committee may need to meet between these meetings as the budget will need to be submitted to the paper by September 1st.

VII. Correspondence Items

VIII. Adjournment at 8:38pm

To view the meeting go to:
https://zoom.us/rec/share/Ad3tuwsZDj2B22H0OB9Ghsu7VmnZo8wQOLY3t25lB8QHI-V5Su9qiR0HwNkA2iw.pkQVt7LngKBSnVTI Motion to adjourn at 8:28pm Passed with a motion by Dr Renee Sayer and a second by Brian Vavricek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

| REVENUE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$3,689,300.73** | **17.69%** | **$3,777,399.57** | **18.11%** | **$3,834,741.76** | **18.88%** | **$4,269,068.23** | **21.29%** | **$4,203,426.68** | **19.61%** | **$4,094,118.24** | **18.66%** | **$4,232,590.23** | **18.18%** | **$4,088,783.55** | **17.01%** |
| Local/County | $2,959,876.38 | 25.25% | $3,296,850.19 | 25.42% | $3,244,512.16 | 24.10% | $3,616,567.87 | 24.80% | $3,871,636.68 | 25.65% | $3,604,268.24 | 24.38% | $3,774,311.58 | 23.66% | $3,590,873.55 | 23.86% |
| State | $581,961.52 | 8.41% | $406,284.76 | 7.95% | $405,292.50 | 8.03% | $318,484.56 | 8.39% | $327,782.00 | 7.31% | $440,597.00 | 8.66% | $411,943.00 | 7.49% | $486,216.00 | 7.60% |
| Federal | $147,462.83 | 6.66% | $74,077.43 | 2.66% | $184,795.20 | 10.34% | $334,015.80 | 20.00% | $4,008.00 | 0.22% | $49,218.00 | 3.17% | $46,228.00 | 2.53% | $11,694.00 | 0.45% |
| Other | $0.00 | 0.00% | $187.19 | 1.87% | $141.90 | 1.42% | | 0.00% | | 0.00% | $35.00 | 0.01% | $107.65 | 1.08% | $0.00 | 0.00% |
| **October Total** | **$819,772.20** | **21.62%** | **$919,934.61** | **22.52%** | **$800,032.03** | **22.82%** | **$812,931.69** | **25.34%** | **$681,958.11** | **22.79%** | **$1,377,824.61** | **24.94%** | **$816,726.35** | **21.68%** | **$1,309,149.75** | **22.46%** |
| Local/County | $225,585.97 | 27.18% | $465,936.95 | 29.02% | $353,056.80 | 26.72% | $334,446.13 | 27.10% | $325,062.51 | 27.80% | $596,074.99 | 28.41% | $351,235.35 | 25.86% | $354,232.75 | 26.21% |
| State | $588,572.52 | 16.92% | $444,247.15 | 16.65% | $416,054.50 | 16.27% | $284,749.00 | 15.89% | $341,484.00 | 14.93% | $391,391.00 | 16.34% | $424,550.00 | 15.21% | $574,123.00 | 16.57% |
| Federal | $3,548.58 | 6.82% | $9,750.51 | 3.02% | $30,675.73 | 12.06% | $193,736.56 | 31.60% | $15,411.60 | 1.05% | $390,312.22 | 28.31% | $40,941.00 | 4.78% | $380,794.00 | 15.24% |
| Other | $2,065.13 | 20.65% | $0.00 | 1.87% | $245.00 | 3.87% | | 0.00% | | 0.00% | $46.40 | 0.02% | $0.00 | 1.08% | $0.00 | 0.00% |
| **November Total** | **$704,918.79** | **25.00%** | **$841,237.42** | **26.56%** | **$934,567.57** | **27.42%** | **$404,661.44** | **27.36%** | **$647,571.18** | **25.81%** | **$771,613.90** | **28.46%** | **$1,169,477.55** | **26.71%** | **$778,844.35** | **25.70%** |
| Local/County | $98,109.77 | 28.01% | $115,861.20 | 29.91% | $158,699.52 | 27.90% | $111,941.11 | 27.87% | $179,813.65 | 28.99% | $197,185.63 | 29.74% | $258,451.54 | 27.48% | $183,859.95 | 27.43% |
| State | $581,961.52 | 25.33% | $0.00 | 16.65% | $405,292.50 | 24.30% | $274,019.00 | 23.11% | $327,782.00 | 22.24% | $468,434.00 | 25.55% | $414,614.00 | 22.75% | $499,929.00 | 24.38% |
| Federal | $24,291.13 | 7.92% | $723,064.57 | 29.03% | $370,575.55 | 32.80% | $7,103.33 | 32.03% | $139,975.53 | 8.62% | $105,878.47 | 35.13% | $496,412.01 | 31.98% | $95,055.40 | 18.93% |
| Other | $556.37 | 26.22% | $2,311.65 | 24.99% | $0.00 | 3.87% | $11,598.00 | 115.98% | | 0.00% | $115.80 | 0.04% | $0.00 | 1.08% | $0.00 | 0.00% |
| **December Total** | **$894,606.37** | **29.29%** | **$1,243,678.07** | **32.52%** | **$863,838.51** | **31.68%** | **$683,867.94** | **30.77%** | **$745,256.34** | **29.28%** | **$896,769.14** | **32.55%** | **$827,976.41** | **30.26%** | **$1,008,598.43** | **29.89%** |
| Local/County | $226,629.75 | 29.95% | $307,081.16 | 32.28% | $266,290.80 | 29.88% | $264,179.54 | 29.68% | $295,771.34 | 30.95% | $92,217.14 | 30.37% | $289,567.41 | 29.30% | $340,675.08 | 29.70% |
| State | $655,231.52 | 34.80% | $914,854.52 | 34.57% | $405,292.50 | 32.33% | $395,674.00 | 33.54% | $449,485.00 | 32.27% | $492,476.00 | 35.22% | $537,909.00 | 32.53% | $631,852.00 | 34.25% |
| Federal | $7,379.81 | 8.25% | $14,668.35 | 29.55% | $192,255.21 | 43.56% | $24,014.40 | 33.47% | $0.00 | 8.62% | $312,026.00 | 55.23% | $500.00 | 32.00% | $36,034.67 | 20.33% |
| Other | $5,365.29 | 79.87% | $7,074.04 | 95.73% | $0.00 | 3.87% | $0.00 | 115.98% | $0.00 | 0.00% | $50.00 | 0.05% | $0.00 | 1.08% | $36.68 | 0.37% |
| **January total** | **$1,840,957.36** | **38.12%** | **$2,258,459.02** | **43.35%** | **$1,894,173.38** | **41.00%** | **$2,829,527.97** | **44.88%** | **$2,143,935.43** | **39.29%** | **$1,990,036.12** | **41.62%** | **$2,190,774.94** | **39.67%** | **$2,153,615.69** | **38.85%** |
| Local/County | $1,173,520.62 | 39.96% | $1,324,921.74 | 42.50% | $1,361,047.88 | 39.98% | $1,549,462.72 | 40.31% | $1,456,969.16 | 40.60% | $1,494,719.34 | 40.48% | $1,567,644.21 | 39.13% | $1,473,100.69 | 39.48% |
| State | $655,231.52 | 44.27% | $931,190.66 | 52.80% | $522,738.50 | 42.68% | $521,133.00 | 47.27% | $587,974.82 | 45.39% | $492,476.00 | 44.89% | $537,393.00 | 42.30% | $615,573.00 | 43.87% |
| Federal | $11,844.10 | 8.79% | $2,346.62 | 29.64% | $3,497.12 | 43.75% | $758,932.25 | 78.91% | $98,991.45 | 13.97% | $2,840.78 | 55.41% | $85,737.73 | 36.70% | $64,942.00 | 22.86% |
| Other | $361.12 | 83.48% | | 95.73% | $6,889.88 | 72.77% | | 115.98% | $0.00 | 0.00% | $0.00 | 0.05% | $0.00 | 1.08% | $0.00 | 0.37% |
| **February Total** | **$1,728,208.84** | **46.41%** | **$852,443.43** | **47.44%** | **$1,182,532.68** | **46.82%** | **$968,000.97** | **49.70%** | **$1,506,024.77** | **46.31%** | **$1,099,000.32** | **46.63%** | **$2,243,195.36** | **49.30%** | **$1,592,725.02** | **45.48%** |
| Local/County | $255,338.86 | 42.14% | $262,178.17 | 44.52% | $285,384.80 | 42.10% | $346,579.55 | 42.68% | $484,057.23 | 43.81% | $309,750.97 | 42.57% | $760,830.20 | 43.90% | $751,788.22 | 44.48% |
| State | $1,030,379.73 | 59.16% | $523,430.65 | 63.05% | $735,559.01 | 57.25% | $621,370.07 | 63.64% | $680,247.54 | 60.56% | $769,209.02 | 60.01% | $897,669.16 | 58.62% | $818,721.34 | 56.66% |
| Federal | $442,490.25 | 28.78% | $66,834.61 | 32.04% | $161,430.75 | 52.79% | | 78.91% | $341,720.00 | 32.45% | $20,040.33 | 56.70% | $584,696.00 | 68.74% | $22,215.46 | 23.72% |
| Other | $0.00 | 83.48% | | 95.73% | $158.12 | 74.35% | $51.35 | 116.49% | | 0.00% | | 0.05% | $0.00 | 1.08% | $0.00 | 0.37% |
| **March total** | **$1,211,095.78** | **52.21%** | **$1,513,121.85** | **54.70%** | **$876,612.25** | **51.14%** | **$1,614,261.92** | **57.75%** | **$1,197,908.35** | **51.90%** | **$1,576,841.46** | **53.81%** | **$1,566,761.98** | **56.03%** | **$1,997,986.68** | **53.79%** |
| Local/County | $425,766.41 | 45.77% | $485,798.34 | 48.27% | $343,463.17 | 44.65% | $874,833.73 | 48.68% | $735,622.34 | 48.68% | $1,050,597.26 | 49.68% | $970,560.69 | 49.98% | $960,505.43 | 50.86% |
| State | $664,297.52 | 68.76% | $500,780.51 | 72.85% | $523,290.50 | 67.62% | $505,145.00 | 76.95% | $451,351.00 | 70.63% | $505,545.00 | 69.94% | $536,088.00 | 68.37% | $807,481.00 | 69.28% |
| Federal | $120,632.85 | 34.23% | $515,712.32 | 50.59% | $9,786.44 | 53.33% | $232,369.39 | 92.82% | $10,874.49 | 33.03% | $20,699.20 | 58.04% | $56,529.99 | 71.84% | $230,000.25 | 32.65% |
| Other | $399.00 | 87.47% | $10,830.68 | 204.04% | $72.14 | 75.07% | $1,913.80 | 135.63% | $60.52 | 0.61% | | 0.05% | $3,583.30 | 36.91% | $0.00 | 0.37% |
| **April Total** | **$1,863,742.31** | **61.15%** | **$2,030,684.75** | **64.43%** | **$2,508,145.70** | **63.49%** | **$1,882,637.98** | **67.14%** | **$1,790,266.77** | **60.25%** | **$2,828,317.75** | **66.71%** | **$2,043,657.09** | **64.81%** | **$2,185,388.94** | **62.89%** |
| Local/County | $998,263.70 | 54.29% | $1,277,509.82 | 58.12% | $1,354,835.34 | 54.72% | $1,226,461.20 | 57.09% | $1,335,750.77 | 57.53% | $1,389,422.05 | 59.08% | $1,503,081.09 | 59.40% | $1,490,865.94 | 60.77% |
| State | $684,985.53 | 78.66% | $509,797.76 | 82.83% | $530,337.50 | 78.12% | $130,411.00 | 80.39% | $452,516.00 | 80.72% | $566,734.00 | 81.07% | $540,576.00 | 78.20% | $93,185.00 | 70.74% |
| Federal | $180,493.08 | 42.38% | $243,077.17 | 59.34% | $619,472.86 | 88.00% | $525,765.78 | 124.31% | $2,000.00 | 33.14% | $872,161.70 | 114.21% | $0.00 | 71.84% | $601,338.00 | 56.00% |
| Other | $0.00 | 87.47% | $300.00 | 207.04% | $3,500.00 | 110.07% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $0.00 | 0.37% |
| **May Total** | **$4,708,506.23** | **83.73%** | **$4,701,494.65** | **86.98%** | **$5,182,724.79** | **89.01%** | **$5,392,764.13** | **94.03%** | **$4,923,775.77** | **83.22%** | **$4,918,720.22** | **89.13%** | **$5,854,040.48** | **89.95%** | **$6,349,415.01** | **89.30%** |
| Local/County | $3,823,961.03 | 86.91% | $3,802,993.88 | 87.45% | $4,437,550.99 | 87.67% | $4,713,266.24 | 89.42% | $4,459,175.77 | 87.07% | $4,407,221.22 | 88.89% | $4,608,631.48 | 88.30% | $4,545,005.74 | 90.96% |
| State | $663,745.52 | 88.25% | $556,121.29 | 93.72% | $516,629.50 | 88.35% | $674,811.00 | 98.17% | $449,702.00 | 90.76% | $506,613.00 | 91.02% | $557,564.00 | 88.33% | $1,112,100.00 | 88.11% |
| Federal | $220,669.22 | 52.35% | $342,379.48 | 71.65% | $223,752.87 | 100.52% | $4,686.89 | 124.59% | $14,898.00 | 33.95% | $4,886.00 | 114.53% | $687,845.00 | 109.53% | $692,099.27 | 82.88% |
| Other | $130.46 | 88.77% | | 207.04% | $4,791.43 | 157.98% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $210.00 | 2.47% |
| **June Total** | **$1,148,776.66** | **89.24%** | **$1,493,688.04** | **94.14%** | **$1,400,905.70** | **95.91%** | **$594,899.27** | **97.00%** | **$1,384,220.99** | **89.67%** | **$1,331,886.96** | **95.20%** | **$1,090,902.12** | **94.63%** | **$963,504.53** | **93.31%** |
| Local/County | $300,080.50 | 89.47% | $863,965.74 | 94.11% | $577,183.40 | 91.96% | $253,977.33 | 91.16% | $659,670.31 | 91.44% | $676,798.45 | 93.47% | $406,931.81 | 90.85% | $328,257.53 | 93.14% |
| State | $700,820.48 | 98.38% | $526,569.77 | 104.03% | $795,801.97 | 104.12% | $339,195.00 | 107.11% | $508,033.00 | 102.09% | $551,800.00 | 101.86% | $645,960.00 | 100.08% | $635,247.00 | 98.04% |
| Federal | $146,450.68 | 58.97% | $102,986.09 | 75.36% | $27,920.33 | 102.08% | $1,600.00 | 124.68% | $216,517.68 | 45.66% | $103,133.26 | 121.17% | $38,010.31 | 111.61% | $0.00 | 82.88% |
| Other | $1,425.00 | 103.02% | $166.44 | 208.70% | $0.00 | 157.98% | $126.94 | 136.90% | | 0.61% | $155.25 | 0.08% | | 36.91% | $0.00 | 2.47% |
| **July Total** | **$389,401.73** | **91.10%** | **$229,587.05** | **95.24%** | **$179,037.44** | **96.79%** | **$73,390.13** | **97.36%** | **$732,262.67** | **93.09%** | **$368,265.57** | **96.88%** | **$201,530.27** | **95.50%** | **$305,222.42** | **94.58%** |
| Local/County | $332,808.51 | 92.31% | $103,610.47 | 94.91% | $135,494.63 | 92.97% | $17,969.13 | 91.29% | $216,886.67 | 92.87% | $216,245.57 | 94.93% | $192,530.27 | 92.06% | $170,352.17 | 94.28% |
| State | $35,084.52 | 98.89% | $0.00 | 104.03% | $0.00 | 104.12% | $0.00 | 107.11% | $102,387.00 | 104.37% | $152,020.00 | 104.85% | $0.00 | 100.08% | $104,169.00 | 99.67% |
| Federal | $21,073.17 | 59.92% | $119,497.83 | 79.66% | $15,039.00 | 102.93% | $55,421.00 | 128.00% | $412,989.00 | 67.99% | $0.00 | 121.17% | $9,000.00 | 112.10% | $30,701.25 | 84.07% |
| Other | $435.53 | 107.38% | $6,478.75 | 273.49% | $28,503.81 | 443.02% | | 136.90% | | 0.61% | | 0.08% | $0.00 | 36.91% | $0.00 | 2.47% |
| **August Total** | **$617,773.93** | **94.07%** | **$1,249,431.71** | **101.23%** | **$314,415.70** | **98.34%** | **$1,434,937.34** | **104.52%** | **$912,684.24** | **97.34%** | **$877,724.29** | **100.88%** | **$1,164,008.47** | **100.50%** | **$0.00** | **94.58%** |
| Local/County | $377,791.04 | 95.53% | $830,622.55 | 101.31% | $130,881.70 | 93.94% | $880,456.63 | 97.33% | $762,004.02 | 97.92% | $831,731.44 | 100.55% | $964,592.79 | 98.10% | | 94.28% |
| State | $0.00 | 98.89% | $56,784.53 | 105.14% | | 104.12% | $123,161.60 | 110.35% | $0.00 | 104.37% | $0.00 | 104.85% | $0.00 | 100.08% | | 99.67% |
| Federal | $216,848.53 | 69.72% | $283,118.59 | 89.84% | $183,534.00 | 113.20% | $431,319.11 | 153.83% | $146,946.22 | 75.93% | $44,252.85 | 124.02% | $199,415.68 | 123.03% | | 84.07% |
| Other | $23,134.36 | 338.72% | $78,906.04 | 1062.55% | | 443.02% | | 136.90% | $3,734.00 | 37.95% | $1,740.00 | 0.42% | $0.00 | 36.91% | | 2.47% |
| **Total Received** | **$19,617,060.93** | **94.07%** | **$21,111,160.17** | **101.23%** | **$19,971,727.51** | **98.34%** | **$20,960,949.01** | **104.52%** | **$20,869,291.30** | **97.34%** | **$22,131,118.58** | **100.88%** | **$23,401,641.25** | **100.50%** | **$22,733,234.37** | **94.58%** |
| **Total Budgeted** | **$20,854,313.00** | | **$20,854,313.00** | | **$20,309,772.00** | | **$20,055,234.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$24,036,065.00** | |
| Local/County Budgeted | $11,721,501.00 | | $12,967,000.00 | | $13,464,451.00 | | $14,580,040.00 | | $15,096,341.00 | | $14,784,334.00 | | $15,951,065.00 | | $15,051,065.00 | |
| State Budgeted | $6,919,305.00 | | $5,107,423.00 | | $5,048,400.00 | | $3,795,194.00 | | $4,482,678.00 | | $5,090,531.00 | | $5,500,000.00 | | $6,400,000.00 | |
| Federal Budgeted | $2,213,506.00 | | $2,779,889.00 | | $1,786,921.00 | | $1,670,000.00 | | $1,849,500.00 | | $1,552,500.00 | | $1,825,000.00 | | $2,575,000.00 | |
| Others Budgeted | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $511,154.00 | | $10,000.00 | | $10,000.00 | |
| **Over/Under** | **(1,237,252.07)** | **-5.93%** | **256,847.17** | **1.23%** | **(338,044.49)** | **-1.66%** | **905,715.01** | **4.52%** | **(569,227.70)** | **-2.66%** | **192,599.58** | **0.88%** | **115,576.25** | **0.50%** | **(1,302,830.63)** | **-5.42%** |

| EXPENDITURE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$1,586,003.98** | **7.93%** | **$1,546,839.29** | **7.73%** | **$1,539,984.51** | **7.57%** | **$1,543,208.42** | **7.56%** | **$1,682,014.98** | **7.85%** | **$1,776,080.23** | **8.10%** | **$1,912,853.42** | **8.21%** | **$1,973,201.98** | **8.21%** |
| Payroll and Benefits | $1,293,637.93 | 7.79% | $1,254,278.80 | 7.56% | $1,406,961.65 | 8.15% | $1,463,973.67 | 8.48% | $1,477,573.31 | 8.23% | $1,552,280.21 | 8.90% | $1,613,967.73 | 9.16% | $1,689,751.20 | 8.70% |
| Accounts Payable | $292,366.05 | 8.60% | $292,560.49 | 8.60% | $133,022.86 | 4.31% | $79,234.75 | 2.53% | $204,441.67 | 5.87% | $223,800.02 | 4.97% | $298,885.69 | 5.27% | $283,450.78 | 6.33% |
| **October Total** | **$1,610,650.56** | **15.98%** | **$1,643,562.29** | **15.95%** | **$1,672,110.74** | **15.78%** | **$1,769,382.25** | **16.24%** | **$1,798,070.83** | **16.23%** | **$1,750,705.33** | **16.08%** | **$1,812,215.99** | **16.00%** | **$1,891,424.87** | **16.08%** |
| Payroll and Benefits | $1,258,567.43 | 15.37% | $1,308,199.96 | 15.44% | $1,373,032.01 | 16.10% | $1,411,494.27 | 16.66% | $1,418,571.45 | 16.13% | $1,485,990.30 | 17.42% | $1,544,950.35 | 17.94% | $1,633,574.32 | 17.12% |
| Accounts Payable | $352,083.13 | 18.95% | $335,362.33 | 18.47% | $299,078.73 | 14.00% | $357,887.98 | 13.93% | $379,499.38 | 16.76% | $264,715.03 | 10.85% | $267,265.64 | 9.98% | $257,850.55 | 12.09% |
| **November Total** | **$1,478,880.75** | **23.38%** | **$1,538,076.50** | **23.64%** | **$1,797,062.78** | **24.61%** | **$1,691,421.13** | **24.53%** | **$1,880,881.44** | **25.01%** | **$1,964,465.29** | **25.03%** | **$2,112,287.67** | **25.07%** | **$2,040,049.21** | **24.57%** |
| Payroll and Benefits | $1,271,292.91 | 23.03% | $1,306,456.33 | 23.31% | $1,357,595.11 | 23.97% | $1,408,770.79 | 24.82% | $1,450,737.77 | 24.21% | $1,513,333.46 | 26.10% | $1,535,593.64 | 26.66% | $1,624,634.93 | 25.49% |
| Accounts Payable | $207,587.84 | 25.06% | $231,620.17 | 25.28% | $439,467.67 | 28.23% | $282,650.34 | 22.94% | $430,143.67 | 29.11% | $451,131.83 | 20.87% | $576,694.03 | 20.14% | $415,414.28 | 21.36% |
| **December Total** | **$1,446,578.00** | **30.61%** | **$1,503,918.41** | **31.16%** | **$1,573,314.08** | **32.34%** | **$1,587,829.31** | **32.31%** | **$1,690,389.95** | **32.89%** | **$1,750,121.38** | **33.01%** | **$1,777,214.42** | **32.70%** | **$1,999,317.48** | **32.88%** |
| Payroll and Benefits | $1,244,464.16 | 30.53% | $1,293,460.90 | 31.10% | $1,352,358.36 | 31.80% | $1,411,764.26 | 32.99% | $1,453,747.63 | 32.31% | $1,493,938.48 | 34.67% | $1,539,049.71 | 35.40% | $1,633,336.28 | 33.90% |
| Accounts Payable | $202,113.84 | 31.00% | $210,457.51 | 31.47% | $220,955.72 | 35.39% | $176,065.05 | 28.56% | $236,642.32 | 35.90% | $256,182.90 | 26.56% | $238,164.71 | 24.33% | $365,981.20 | 29.54% |
| **January total** | **$1,416,599.92** | **37.69%** | **$1,478,112.93** | **38.55%** | **$1,575,058.75** | **40.08%** | **$1,633,516.52** | **40.32%** | **$1,704,823.80** | **40.84%** | **$1,853,600.58** | **41.46%** | **$1,756,679.25** | **40.24%** | **$2,029,387.73** | **41.33%** |
| Payroll and Benefits | $1,257,022.65 | 38.10% | $1,298,596.35 | 38.92% | $1,388,499.67 | 39.84% | $1,438,173.00 | 41.32% | $1,477,790.55 | 40.54% | $1,535,612.56 | 43.48% | $1,577,529.06 | 44.35% | $1,659,744.67 | 42.45% |
| Accounts Payable | $159,577.27 | 35.70% | $179,516.58 | 36.75% | $186,559.08 | 41.43% | $195,343.52 | 34.78% | $227,033.25 | 42.41% | $317,988.02 | 33.62% | $179,150.19 | 27.49% | $369,643.06 | 37.79% |
| **February Total** | **$1,618,399.15** | **45.79%** | **$1,526,340.07** | **46.18%** | **$1,596,272.75** | **47.93%** | **$1,649,623.40** | **48.40%** | **$1,725,930.50** | **48.89%** | **$1,704,430.45** | **49.23%** | **$1,758,843.04** | **47.80%** | **$1,861,598.25** | **49.07%** |
| Payroll and Benefits | $1,256,823.51 | 45.67% | $1,291,244.15 | 46.70% | $1,349,013.62 | 47.66% | $1,391,119.52 | 49.38% | $1,435,662.72 | 48.53% | $1,500,331.65 | 52.08% | $1,533,400.12 | 53.06% | $1,617,528.31 | 50.78% |
| Accounts Payable | $361,575.64 | 46.33% | $235,095.92 | 43.67% | $247,259.13 | 49.44% | $258,503.88 | 43.02% | $290,267.78 | 50.74% | $204,098.80 | 38.16% | $225,442.92 | 31.46% | $244,069.94 | 43.24% |
| **March total** | **$1,463,652.98** | **53.10%** | **$1,604,907.73** | **54.21%** | **$1,628,284.06** | **55.93%** | **$1,643,416.11** | **56.46%** | **$1,701,819.92** | **56.83%** | **$1,753,060.01** | **57.22%** | **$1,996,937.55** | **56.37%** | **$1,927,465.19** | **57.09%** |
| Payroll and Benefits | $1,290,767.24 | 53.45% | $1,333,219.78 | 54.73% | $1,385,812.13 | 55.68% | $1,420,120.87 | 57.61% | $1,443,608.06 | 56.58% | $1,518,851.10 | 60.79% | $1,567,073.03 | 61.96% | $1,643,021.04 | 59.25% |
| Accounts Payable | $172,885.74 | 51.42% | $271,687.95 | 51.66% | $242,471.93 | 57.30% | $223,295.24 | 50.14% | $258,211.86 | 58.16% | $234,208.91 | 43.36% | $429,864.52 | 39.04% | $284,444.15 | 49.59% |
| **April Total** | **$1,488,270.17** | **60.55%** | **$1,393,336.22** | **61.18%** | **$1,605,283.97** | **63.82%** | **$1,595,748.63** | **64.28%** | **$1,644,321.37** | **64.50%** | **$1,719,549.38** | **65.05%** | **$1,782,401.82** | **64.03%** | **$1,861,537.64** | **64.84%** |
| Payroll and Benefits | $1,261,959.40 | 61.05% | $1,295,557.89 | 62.54% | $1,349,987.19 | 63.50% | $1,392,441.45 | 65.67% | $1,416,457.92 | 64.46% | $1,465,501.95 | 69.20% | $1,551,494.35 | 70.77% | $1,625,219.03 | 67.62% |
| Accounts Payable | $226,310.77 | 58.07% | $97,778.33 | 54.53% | $255,296.78 | 65.57% | $203,307.18 | 56.62% | $227,863.45 | 64.70% | $254,047.43 | 49.00% | $230,907.47 | 43.11% | $236,318.61 | 54.87% |
| **May Total** | **$1,433,181.09** | **67.71%** | **$1,590,118.89** | **69.13%** | **$1,772,744.18** | **72.53%** | **$1,920,226.07** | **73.69%** | **$1,907,569.73** | **73.40%** | **$1,780,342.83** | **73.17%** | **$1,947,895.58** | **72.39%** | **$2,088,419.36** | **73.52%** |
| Payroll and Benefits | $1,266,060.96 | 68.68% | $1,288,718.16 | 70.30% | $1,328,667.38 | 71.20% | $1,403,191.42 | 73.80% | $1,434,293.62 | 72.45% | $1,447,628.60 | 77.50% | $1,546,711.69 | 79.55% | $1,607,578.01 | 75.90% |
| Accounts Payable | $167,120.13 | 62.99% | $301,400.73 | 63.40% | $444,076.80 | 79.95% | $517,034.65 | 73.10% | $473,276.11 | 78.28% | $332,714.23 | 56.39% | $401,183.89 | 50.18% | $480,841.35 | 65.61% |
| **June Total** | **$1,786,307.10** | **76.64%** | **$1,905,598.30** | **78.65%** | **$1,913,859.70** | **81.93%** | **$1,934,814.67** | **83.18%** | **$2,007,087.28** | **82.76%** | **$1,956,589.81** | **82.09%** | **$2,113,652.77** | **81.47%** | **$2,072,171.94** | **82.15%** |
| Payroll and Benefits | $1,281,344.42 | 76.40% | $1,310,032.08 | 78.19% | $1,363,166.89 | 79.10% | $1,410,864.62 | 81.97% | $1,439,871.60 | 80.47% | $1,472,278.74 | 85.94% | $1,540,498.86 | 88.30% | $1,624,456.97 | 84.27% |
| Accounts Payable | $504,962.68 | 77.84% | $595,566.22 | 80.91% | $550,692.81 | 97.79% | $523,950.05 | 89.81% | $567,215.68 | 94.56% | $484,311.07 | 67.15% | $573,153.91 | 60.27% | $447,714.97 | 75.61% |
| **July Total** | **$1,917,135.16** | **86.23%** | **$1,522,654.33** | **86.27%** | **$1,670,132.49** | **90.14%** | **$1,664,126.84** | **91.34%** | **$1,810,156.40** | **91.21%** | **$1,724,746.83** | **89.95%** | **$2,162,325.35** | **90.76%** | **$2,193,971.88** | **91.27%** |
| Payroll and Benefits | $1,259,810.39 | 83.99% | $1,306,272.91 | 86.06% | $1,366,690.15 | 87.01% | $1,397,327.62 | 90.07% | $1,433,090.84 | 88.45% | $1,498,573.49 | 94.54% | $1,533,144.58 | 97.01% | $1,606,026.37 | 92.54% |
| Accounts Payable | $657,324.77 | 97.17% | $216,381.42 | 87.28% | $303,442.34 | 107.62% | $266,799.22 | 98.31% | $377,065.56 | 105.38% | $226,173.34 | 72.18% | $629,180.77 | 71.36% | $587,945.51 | 88.74% |
| **August Total** | **$2,304,800.20** | **97.75%** | **$2,255,212.34** | **97.54%** | **$1,643,692.26** | **98.22%** | **$1,763,664.53** | **99.98%** | **$1,869,245.30** | **99.92%** | **$2,197,232.90** | **99.97%** | **$2,139,914.59** | **99.94%** | **$0.00** | **91.27%** |
| Payroll and Benefits | $1,253,854.19 | 91.54% | $1,327,324.79 | 94.06% | $1,335,378.74 | 94.75% | $1,398,339.51 | 98.17% | $1,423,449.07 | 96.38% | $1,457,211.83 | 102.90% | $1,552,440.74 | 105.82% | | 92.54% |
| Accounts Payable | $1,050,946.01 | 128.09% | $927,887.55 | 114.57% | $308,313.52 | 117.61% | $365,325.02 | 109.96% | $445,796.23 | 118.18% | $740,021.07 | 88.61% | $587,473.85 | 81.71% | | 88.74% |
| **Total Expended** | **$19,550,459.06** | **97.75%** | **$19,508,677.30** | **97.54%** | **$19,987,800.27** | **98.22%** | **$20,396,977.88** | **99.98%** | **$21,422,311.50** | **99.92%** | **$21,930,925.02** | **99.97%** | **$23,273,221.45** | **99.94%** | **$21,938,545.53** | **91.27%** |
| **Total Budgeted** | **$19,999,791.00** | | **$19,999,791.00** | | **$20,350,895.00** | | **$20,400,895.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$24,036,065.00** | |
| Payroll and Benefits | $16,599,826.53 | | $16,599,826.53 | | $17,263,819.59 | | $17,263,819.59 | | $17,954,372.37 | | $17,436,457.79 | | $17,610,822.36 | | $19,413,038.81 | |
| Accounts Payable | $3,399,964.47 | | $3,399,964.47 | | $3,087,075.41 | | $3,137,075.41 | | $3,484,146.63 | | $4,502,061.21 | | $5,675,242.64 | | $4,478,026.19 | |
| **Over/Under** | **(449,331.94)** | **2.25%** | **(491,113.70)** | **2.46%** | **(363,094.73)** | **1.78%** | **(3,917.12)** | **0.02%** | **(16,207.50)** | **0.08%** | **(7,593.98)** | **0.03%** | **(12,843.55)** | **0.06%** | **(2,097,519.47)** | **8.73%** |

# 2021-22 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,177,285.00 | 174,782.53 | 237,046.42 | 265,528.75 | 287,258.75 | 274,939.62 | 242,763.23 | 266,321.06 | 259,125.97 | $260,539.37 | 258,341.31 | 255,636.77 | | 2,782,283.78 | (1,604,998.78) | 236.33% |
| | Non-SPED Expenditures | 22,108,780.00 | 1,798,419.45 | 1,654,378.45 | 1,773,258.34 | 1,713,320.85 | 1,754,448.11 | 1,618,835.02 | 1,661,144.13 | 1,602,411.67 | 1,827,879.99 | 1,813,830.63 | 1,938,335.11 | 0.00 | 19,156,261.75 | 2,952,518.25 | 86.65% |
| | Total Expenditures | 23,286,065.00 | 1,973,201.98 | 1,891,424.87 | 2,038,787.09 | 2,000,579.60 | 2,029,387.73 | 1,861,598.25 | 1,927,465.19 | 1,861,537.64 | 2,088,419.36 | 2,072,171.94 | 2,193,971.88 | 0.00 | 21,938,545.53 | 1,347,519.47 | 94.21% |
| | Total Receipts | 23,286,065.00 | 4,088,783.55 | 1,309,149.75 | 778,844.35 | 1,008,598.43 | 2,153,615.69 | 1,592,725.02 | 1,997,986.68 | 2,185,388.94 | 6,349,415.01 | 963,504.53 | 305,222.42 | 0.00 | 22,733,234.37 | 552,830.63 | 97.63% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,414,552.94** | **4,530,134.51** | **3,947,859.39** | **2,687,916.65** | **1,695,935.48** | **1,820,163.44** | **1,551,290.21** | **1,621,811.70** | **1,945,663.00** | **6,206,658.65** | **5,097,991.24** | **3,209,241.78** | **3,209,241.78** | | | |

| 02 | Depreciation Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 850,000.00 | 13,808.92 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 28,900.00 | 19,805.00 | 0.00 | | 74,513.92 | 775,486.08 | 8.77% |
| | Receipts | 600,000.00 | 18.37 | 15.20 | 49.76 | 16.00 | 15.49 | 45.90 | 15.25 | 13.78 | 35.54 | 9.56 | 10.60 | | 245.45 | 599,754.55 | 0.04% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **241,939.45** | **228,148.90** | **228,164.10** | **228,213.86** | **222,229.86** | **222,245.35** | **222,291.25** | **216,306.50** | **216,320.28** | **187,455.82** | **167,660.38** | **167,670.98** | **167,670.98** | | | |

| 03 | Employee Benefit | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 145,560.00 | 13,411.44 | 8,399.64 | 13,407.67 | 7,589.79 | 5,751.03 | 8,740.26 | 9,361.13 | 6,985.99 | 10,449.32 | 10,735.13 | 4,839.54 | | 99,670.94 | 45,889.06 | 68.47% |
| | Receipts | 145,560.00 | 31,361.19 | 8,028.19 | 8,038.55 | 8,028.19 | 7,799.06 | 7,809.28 | 7,799.06 | 7,798.92 | 7,809.09 | 7,798.92 | 7,799.06 | | 110,069.51 | 35,490.49 | 75.62% |
| | Cash Balance | **83,352.50** | **101,302.25** | **100,930.80** | **95,561.68** | **96,000.08** | **98,048.11** | **97,117.13** | **95,555.06** | **96,367.99** | **93,727.76** | **90,791.55** | **93,751.07** | **93,751.07** | | | |

| 09 | QCPUF | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 4,860,000.00 | 0.00 | 0.00 | 0.00 | 144,710.00 | 0.00 | 304,568.00 | 0.00 | 0.00 | 0.00 | 419,210.00 | 0.00 | | 868,488.00 | 3,991,512.00 | 17.87% |
| | Receipts | 400,000.00 | 120,671.29 | 123,050.77 | 3,919.32 | 8,676.75 | 41,280.59 | 19,306.28 | 26,576.00 | 41,392.98 | 130,079.68 | 121,201.26 | 4,487.86 | | 640,642.78 | (240,642.78) | 160.16% |
| | Cash Balance | **3,931,595.67** | **4,052,266.96** | **4,175,317.73** | **4,179,237.05** | **4,043,203.80** | **4,084,484.39** | **3,799,222.67** | **3,825,798.67** | **3,867,191.65** | **3,997,271.33** | **3,699,262.59** | **3,703,750.45** | **3,703,750.45** | | | |

| 05 | Activities | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 600,000.00 | 33,079.62 | 40,895.96 | 26,337.17 | 30,823.79 | 63,539.49 | 22,326.29 | 38,765.18 | 32,836.09 | 79,972.79 | 33,908.95 | 31,926.69 | | 434,412.02 | 165,587.98 | 72.40% |
| | Receipts | 600,000.00 | 48,139.43 | 28,262.89 | 91,198.33 | 29,832.17 | 30,518.41 | 24,530.38 | 30,991.55 | 52,409.29 | 48,647.84 | 35,451.98 | 9,391.04 | | 429,373.31 | 170,626.69 | 71.56% |
| | Cash Balance | **551,845.66** | **566,905.47** | **554,272.40** | **619,133.56** | **618,141.94** | **585,120.86** | **587,324.95** | **579,551.32** | **599,124.52** | **567,799.57** | **569,342.60** | **546,806.95** | **546,806.95** | | | |

| 06 | School Lunch | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 1,700,000.00 | 118,392.72 | 148,046.35 | 115,848.90 | 125,375.60 | 110,980.49 | 131,859.90 | 133,672.21 | 132,431.99 | 136,323.40 | 94,627.95 | 68,267.84 | | 1,315,827.35 | 384,172.65 | 77.40% |
| | Receipts | 1,700,000.00 | 4,650.98 | 267,593.08 | 131,926.01 | 154,434.50 | 103,936.87 | 160,320.76 | 153,803.52 | 200,070.37 | 154,568.68 | 116,000.96 | 15,036.28 | | 1,462,342.01 | 237,657.99 | 86.02% |
| | Cash Balance | **407,381.08** | **293,639.34** | **413,186.07** | **429,263.18** | **458,322.08** | **451,278.46** | **479,739.32** | **499,870.63** | **567,509.01** | **585,754.29** | **607,127.30** | **553,895.74** | **553,895.74** | | | |

| 07 | Bond | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 1,750,000.00 | 0.00 | 0.00 | 0.00 | 1,026,601.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174,285.25 | 0.00 | | 1,200,886.75 | 549,113.25 | 68.62% |
| | Receipts | 1,750,000.00 | 266,733.80 | 22,831.00 | 7,971.72 | 47,555.72 | 112,772.89 | 52,350.61 | 72,960.78 | 114,262.90 | 361,459.79 | 20,525.28 | 8,200.41 | | 1,087,624.90 | 662,375.10 | 62.15% |
| | Cash Balance | **713,385.28** | **980,119.08** | **1,002,950.08** | **1,010,921.80** | **31,876.02** | **144,648.91** | **196,999.52** | **269,960.30** | **384,223.20** | **745,682.99** | **591,923.02** | **600,123.43** | **600,123.43** | | | |

| 08 | Special Building | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 560,000.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 133,930.08 | 48,651.19 | 73,218.80 | 149,660.97 | 263,946.00 | 2,527.36 | | 672,434.40 | (112,434.40) | 120.08% |
| | Receipts | 500,000.00 | (4.43) | 1.52 | (42.64) | 8,949.09 | 48,392.30 | 322,759.24 | 32,432.43 | 50,962.09 | 162,199.23 | 309,111.32 | 3,731.97 | | 938,492.12 | (438,492.12) | 187.70% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **74,685.88** | **74,681.45** | **74,682.97** | **74,140.33** | **83,089.42** | **131,481.72** | **320,310.88** | **304,092.12** | **281,835.41** | **294,373.67** | **339,538.99** | **340,743.60** | **340,743.60** | | | |

| 12 | Student Fees | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 100,000.00 | 506.00 | 328.00 | 775.00 | 1,222.00 | 984.00 | 1,063.00 | 358.00 | 2,219.50 | 915.00 | 1,962.90 | 1,878.00 | | 12,211.40 | 87,788.60 | 12.21% |
| | Receipts | 30,000.00 | 4,312.00 | 2,177.00 | 1,012.00 | 1,401.12 | 412.00 | 1,320.00 | 100.00 | 2,230.10 | 2,921.00 | 0.00 | 0.00 | | 15,885.22 | 14,114.78 | 52.95% |
| | Cash Balance | **65,164.70** | **68,970.70** | **70,819.70** | **71,056.70** | **71,235.82** | **70,663.82** | **70,920.82** | **70,662.82** | **70,673.42** | **72,679.42** | **70,716.52** | **68,838.52** | **68,838.52** | | | |

| 10 | Cooperative Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 175,000.00 | 4,897.05 | 12,503.11 | 12,503.11 | 12,503.11 | 11,340.12 | 11,340.11 | 11,340.12 | 11,340.10 | 11,340.12 | 11,340.10 | 11,340.12 | | 121,787.17 | 53,212.83 | 69.59% |
| | Receipts | 175,000.00 | 7,628.69 | 21,797.45 | 7,628.69 | 12,485.46 | 17,342.23 | 7,628.69 | 4,856.77 | 20,114.15 | 4,856.77 | 15,257.38 | 22,199.00 | | 141,795.28 | 33,204.72 | 81.03% |
| | Cash Balance | **2,131.07** | **4,862.71** | **14,157.05** | **9,282.63** | **9,264.98** | **15,267.09** | **11,555.67** | **5,072.32** | **13,846.37** | **7,363.02** | **11,280.30** | **22,139.18** | **22,139.18** | | | |

| | Cash Balance | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cash Balance | **8,486,034.23** | **10,901,031.37** | **10,582,340.29** | **9,404,727.44** | **7,329,299.48** | **7,623,402.15** | **7,336,772.42** | **7,488,681.44** | **8,042,754.85** | **12,758,766.52** | **11,245,634.49** | **9,306,961.70** | **9,306,961.70** | | | |

# 2020-21 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,132,005.00 | 179,097.85 | 233,195.71 | 246,254.65 | 244,137.14 | 238,476.41 | 225,631.79 | 227,793.23 | 243,261.15 | $254,897.60 | 233,573.13 | 278,484.63 | 191,525.00 | 2,796,328.29 | (1,664,323.29) | 247.02% |
| | Non-SPED Expenditures | 22,154,060.00 | 1,733,755.57 | 1,579,020.28 | 1,866,033.02 | 1,533,077.28 | 1,518,202.84 | 1,533,211.25 | 1,769,144.32 | 1,539,140.67 | 1,692,997.98 | 1,880,079.64 | 1,883,840.72 | 1,948,389.59 | 20,476,893.16 | 1,677,166.84 | 92.43% |
| | Total Expenditures | 23,286,065.00 | 1,912,853.42 | 1,812,215.99 | 2,112,287.67 | 1,777,214.42 | 1,756,679.25 | 1,758,843.04 | 1,996,937.55 | 1,782,401.82 | 1,947,895.58 | 2,113,652.77 | 2,162,325.35 | 2,139,914.59 | 23,273,221.45 | 12,843.55 | 99.94% |
| | Total Receipts | 23,286,065.00 | 4,232,590.23 | 816,726.35 | 1,169,477.55 | 827,976.41 | 2,190,774.94 | 2,243,195.36 | 1,566,761.98 | 2,043,657.09 | 5,854,040.48 | 1,090,902.12 | 201,530.27 | 1,164,008.47 | 23,401,641.25 | (115,576.25) | 100.50% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,286,133.14** | **4,605,869.95** | **3,610,380.31** | **2,667,570.19** | **1,718,332.18** | **2,152,427.87** | **2,636,780.19** | **2,206,604.62** | **2,467,859.89** | **6,374,004.79** | **5,351,254.14** | **3,390,459.06** | **2,414,552.94** | | | |
| **02** | **Depreciation Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 850,000.00 | 35,343.61 | 26,646.34 | 17,582.74 | 201,893.31 | 2,699.85 | 847.50 | 5,700.00 | 11,889.73 | 27,246.00 | 14,703.80 | 0.00 | 65,523.47 | 410,076.35 | 439,923.65 | 48.24% |
| | Receipts | 448,547.09 | 58.59 | 51.28 | 91.09 | 28.43 | 2.71 | 44.40 | 250,033.74 | 42.79 | 71.84 | 40.16 | 33.96 | 63.90 | 250,562.89 | 197,984.20 | 55.86% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **401,452.91** | **366,167.89** | **339,572.83** | **322,081.18** | **120,216.30** | **117,519.16** | **116,716.06** | **361,049.80** | **349,202.86** | **322,028.70** | **307,365.06** | **307,399.02** | **241,939.45** | | | |
| **03** | **Employee Benefit** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 145,560.00 | 5,626.57 | 10,963.46 | 10,633.74 | 2,639.98 | 6,419.73 | 6,635.94 | 4,957.82 | 4,546.19 | 2,293.91 | 9,712.14 | 6,826.89 | 10,806.56 | 82,062.93 | 63,497.07 | 56.38% |
| | Receipts | 145,560.00 | 32,538.02 | 5,874.02 | 5,910.09 | 5,874.02 | 5,874.05 | 5,734.26 | 5,724.05 | 5,723.93 | 5,734.05 | 5,723.93 | 5,724.05 | 5,734.28 | 96,168.75 | 49,391.25 | 66.07% |
| | Cash Balance | **69,246.68** | **96,158.13** | **91,068.69** | **86,345.04** | **89,579.08** | **89,033.40** | **88,131.72** | **88,897.95** | **90,075.69** | **93,515.83** | **89,527.62** | **88,424.78** | **83,352.50** | | | |
| **09** | **QCPUF** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 4,840,000.00 | 0.00 | 0.00 | 0.00 | 512,916.77 | 103,884.71 | 13,614.64 | 0.00 | 51,260.00 | 0.00 | 119,210.00 | 300,000.00 | 0.00 | 1,100,886.12 | 3,739,113.88 | 22.75% |
| | Receipts | 500,000.00 | 133,737.81 | 10,976.54 | 118,816.75 | 8,565.68 | 52,310.38 | 24,004.09 | 31,949.73 | 50,253.63 | 158,816.65 | 124,747.33 | 4,494.54 | 31,769.86 | 750,442.99 | (250,442.99) | 150.09% |
| | Cash Balance | **4,282,038.80** | **4,415,776.61** | **4,426,753.15** | **4,545,569.90** | **4,041,218.81** | **3,989,644.48** | **4,000,033.93** | **4,031,983.66** | **4,030,977.29** | **4,189,793.94** | **4,195,331.27** | **3,899,825.81** | **3,931,595.67** | | | |
| **05** | **Activities** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 600,000.00 | 26,888.76 | 37,237.27 | 21,602.26 | 20,622.71 | 21,826.70 | 16,373.66 | 56,601.72 | 40,117.19 | 38,789.26 | 29,161.59 | 4,471.60 | 30,021.43 | 343,714.15 | 256,285.85 | 57.29% |
| | Receipts | 600,000.00 | 25,594.34 | 20,071.91 | 134,798.79 | 43,246.76 | 24,586.35 | 26,915.09 | 48,129.14 | 45,618.53 | 44,261.94 | 19,778.63 | 8,610.04 | 115,926.06 | 557,537.58 | 42,462.42 | 92.92% |
| | Cash Balance | **338,022.23** | **336,727.81** | **319,562.45** | **432,758.98** | **455,383.03** | **458,142.68** | **468,684.11** | **460,211.53** | **465,712.87** | **471,185.55** | **461,802.59** | **465,941.03** | **551,845.66** | | | |
| **06** | **School Lunch** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,525,000.00 | 97,363.26 | 118,153.44 | 103,182.51 | 126,748.57 | 97,141.77 | 126,245.42 | 160,663.50 | 127,461.82 | 131,809.30 | 112,801.32 | 107,511.05 | 99,946.57 | 1,409,028.53 | 115,971.47 | 92.40% |
| | Receipts | 1,525,000.00 | 65,670.98 | 158,965.84 | 104,766.70 | 157,252.53 | 11,340.05 | 103,879.40 | 262,642.46 | 147,163.27 | 143,145.33 | 101,645.19 | 122,890.95 | 95,947.99 | 1,475,310.69 | 49,689.31 | 96.74% |
| | Cash Balance | **341,098.92** | **309,406.64** | **350,219.04** | **351,803.23** | **382,307.19** | **296,505.47** | **274,139.45** | **376,118.41** | **395,819.86** | **407,155.89** | **395,999.76** | **411,379.66** | **407,381.08** | | | |
| **07** | **Bond** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,675,000.00 | 160,085.94 | 0.00 | 0.00 | 503,933.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186,601.50 | 0.00 | 0.00 | 850,621.14 | 824,378.86 | 50.78% |
| | Receipts | 1,107,814.00 | 265,963.04 | 20,460.33 | 11,371.03 | 17,833.02 | 114,562.25 | 52,071.37 | 69,770.86 | 110,513.61 | 351,123.54 | 26,585.52 | 10,019.76 | 69,623.72 | 1,119,898.05 | (12,084.05) | 101.09% |
| | Cash Balance | **444,108.37** | **549,985.47** | **570,445.80** | **581,816.83** | **95,716.15** | **210,278.40** | **262,349.77** | **332,120.63** | **442,634.24** | **793,757.78** | **633,741.80** | **643,761.56** | **713,385.28** | | | |
| **08** | **Special Building** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 3,500,000.00 | 693,929.21 | 667,118.78 | 594,895.17 | 9,446.97 | 72,698.35 | 44,321.01 | 52,790.25 | 0.00 | 10,689.46 | 15,765.17 | 282,100.00 | 0.00 | 2,443,754.37 | 1,056,245.63 | 69.82% |
| | Receipts | 150,000.00 | 374.96 | 199.64 | 47.58 | 63.70 | 158,954.10 | 215.11 | 4.78 | 14.58 | 1.72 | 0.32 | 300,153.92 | 1.68 | 460,032.09 | (310,032.09) | 306.69% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **2,058,408.16** | **1,364,853.91** | **697,934.77** | **103,087.18** | **93,703.91** | **179,959.66** | **135,853.76** | **83,068.29** | **83,082.87** | **72,395.13** | **56,630.28** | **74,684.20** | **74,685.88** | | | |
| **12** | **Student Fees** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 90,000.00 | 0.00 | 0.00 | 51,787.70 | 448.00 | 158.00 | 437.00 | 1,013.00 | 427.00 | 50.00 | 576.00 | 0.00 | 0.00 | 54,896.70 | 35,103.30 | 61.00% |
| | Receipts | 30,000.00 | 3,520.00 | 1,606.00 | 1,078.75 | 1,280.00 | 1,185.00 | 599.00 | 620.00 | 0.00 | 2,664.01 | 0.00 | 0.00 | 13,386.00 | 25,938.76 | 4,061.24 | 86.46% |
| | Cash Balance | **94,122.64** | **97,642.64** | **99,248.64** | **48,539.69** | **49,371.69** | **50,398.69** | **50,560.69** | **50,167.69** | **49,740.69** | **52,354.70** | **51,778.70** | **51,778.70** | **65,164.70** | | | |
| **10** | **Cooperative Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 150,000.00 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,593.43 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 55,646.60 | 94,353.40 | 37.10% |
| | Receipts | 100,000.00 | 0.00 | 4,587.43 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,655.99 | 9,311.99 | 0.00 | 4,656.00 | 4,655.99 | 51,147.40 | 48,852.60 | 51.15% |
| | Cash Balance | **6,630.27** | **1,989.07** | **1,935.30** | **1,950.10** | **1,964.90** | **1,979.70** | **2,042.27** | **2,057.07** | **2,071.87** | **6,742.66** | **2,101.47** | **2,116.27** | **2,131.07** | | | |
| | **Cash Balance** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Cash Balance | **10,321,262.12** | **12,144,578.12** | **10,507,120.98** | **9,141,522.32** | **7,047,793.24** | **7,545,889.51** | **8,035,291.95** | **7,992,279.65** | **8,377,178.13** | **12,782,934.97** | **11,545,532.69** | **9,335,770.09** | **8,486,034.23** | | | |

| REVENUE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$3,689,300.73** | **17.69%** | **$3,777,399.57** | **18.11%** | **$3,834,741.76** | **18.88%** | **$4,269,068.23** | **21.29%** | **$4,203,426.68** | **19.61%** | **$4,094,118.24** | **18.66%** | **$4,232,590.23** | **18.18%** | **$4,088,783.55** | **17.56%** |
| Local/County | $2,959,876.38 | 25.25% | $3,296,850.19 | 25.42% | $3,244,512.16 | 24.10% | $3,616,567.87 | 24.80% | $3,871,636.68 | 25.65% | $3,604,268.24 | 24.38% | $3,774,311.58 | 23.66% | $3,590,873.55 | 23.86% |
| State | $581,961.52 | 8.41% | $406,284.76 | 7.95% | $405,292.50 | 8.03% | $318,484.56 | 8.39% | $327,782.00 | 7.31% | $440,597.00 | 8.66% | $411,943.00 | 7.49% | $486,216.00 | 7.78% |
| Federal | $147,462.83 | 6.66% | $74,077.43 | 2.66% | $184,795.20 | 10.34% | $334,015.80 | 20.00% | $4,008.00 | 0.22% | $49,218.00 | 3.17% | $46,228.00 | 2.53% | $11,694.00 | 0.59% |
| Other | $0.00 | 0.00% | $187.19 | 1.87% | $141.90 | 1.42% | | 0.00% | | 0.00% | $35.00 | 0.01% | $107.65 | 1.08% | | 0.00% |
| **October Total** | **$819,772.20** | **21.62%** | **$919,934.61** | **22.52%** | **$800,032.03** | **22.82%** | **$812,931.69** | **25.34%** | **$681,958.11** | **22.79%** | **$1,377,824.61** | **24.94%** | **$816,726.35** | **21.68%** | **$1,309,149.75** | **23.18%** |
| Local/County | $225,585.97 | 27.18% | $465,936.95 | 29.02% | $353,056.80 | 26.72% | $334,446.13 | 27.10% | $325,062.51 | 27.80% | $596,074.99 | 28.41% | $351,235.35 | 25.86% | $354,232.75 | 26.21% |
| State | $588,572.52 | 16.92% | $444,247.15 | 16.65% | $416,054.50 | 16.27% | $284,749.00 | 15.89% | $341,484.00 | 14.93% | $391,391.00 | 16.34% | $424,550.00 | 15.21% | $574,123.00 | 16.97% |
| Federal | $3,548.58 | 6.82% | $9,750.51 | 3.02% | $30,675.73 | 12.06% | $193,736.56 | 31.60% | $15,411.60 | 1.05% | $390,312.22 | 28.31% | $40,941.00 | 4.78% | $380,794.00 | 19.87% |
| Other | $2,065.13 | 20.65% | $0.00 | 1.87% | $245.00 | 3.87% | | 0.00% | | 0.00% | $46.40 | 0.02% | | 1.08% | | 0.00% |
| **November Total** | **$704,918.79** | **25.00%** | **$841,237.42** | **26.56%** | **$934,567.57** | **27.42%** | **$404,661.44** | **27.36%** | **$647,571.18** | **25.81%** | **$771,613.90** | **28.46%** | **$1,169,477.55** | **26.71%** | **$778,844.35** | **26.53%** |
| Local/County | $98,109.77 | 28.01% | $115,861.20 | 29.91% | $158,699.52 | 27.90% | $111,941.11 | 27.87% | $179,813.65 | 28.99% | $197,185.63 | 29.74% | $258,451.54 | 27.48% | $183,859.95 | 27.43% |
| State | $581,961.52 | 25.33% | $0.00 | 16.65% | $405,292.50 | 24.30% | $274,019.00 | 23.11% | $327,782.00 | 22.24% | $468,434.00 | 25.55% | $414,614.00 | 22.75% | $499,929.00 | 24.96% |
| Federal | $24,291.13 | 7.92% | $723,064.57 | 29.03% | $370,575.55 | 32.80% | $7,103.33 | 32.03% | $139,975.53 | 8.62% | $105,878.47 | 35.13% | $496,412.01 | 31.98% | $95,055.40 | 24.69% |
| Other | $556.37 | 26.22% | $2,311.65 | 24.99% | $0.00 | 3.87% | $11,598.00 | 115.98% | | 0.00% | $115.80 | 0.04% | | 1.08% | | 0.00% |
| **December Total** | **$894,606.37** | **29.29%** | **$1,243,678.07** | **32.52%** | **$863,838.51** | **31.68%** | **$683,867.94** | **30.77%** | **$745,256.34** | **29.28%** | **$896,769.14** | **32.55%** | **$827,976.41** | **30.26%** | **$1,008,598.43** | **30.86%** |
| Local/County | $226,629.75 | 29.95% | $307,081.16 | 32.28% | $266,290.80 | 29.88% | $264,179.54 | 29.68% | $295,771.34 | 30.95% | $92,217.14 | 30.37% | $289,567.41 | 29.30% | $340,675.08 | 29.70% |
| State | $655,231.52 | 34.80% | $914,854.52 | 34.57% | $405,292.50 | 32.33% | $395,674.00 | 33.54% | $449,485.00 | 32.27% | $492,476.00 | 35.22% | $537,909.00 | 32.53% | $631,852.00 | 35.07% |
| Federal | $7,379.81 | 8.25% | $14,668.35 | 29.55% | $192,255.21 | 43.56% | $24,014.40 | 33.47% | $0.00 | 8.62% | $312,026.00 | 55.23% | $500.00 | 32.00% | $36,034.67 | 26.51% |
| Other | $5,365.29 | 79.87% | $7,074.04 | 95.73% | $0.00 | 3.87% | $0.00 | 115.98% | $0.00 | 0.00% | $50.00 | 0.05% | | 1.08% | $36.68 | 0.37% |
| **January total** | **$1,840,957.36** | **38.12%** | **$2,258,459.02** | **43.35%** | **$1,894,173.38** | **41.00%** | **$2,829,527.97** | **44.88%** | **$2,143,935.43** | **39.29%** | **$1,990,036.12** | **41.62%** | **$2,190,774.94** | **39.67%** | **$2,153,615.69** | **40.11%** |
| Local/County | $1,173,520.62 | 39.96% | $1,324,921.74 | 42.50% | $1,361,047.88 | 39.98% | $1,549,462.72 | 40.31% | $1,456,969.16 | 40.60% | $1,494,719.34 | 40.48% | $1,567,644.21 | 39.13% | $1,473,100.69 | 39.48% |
| State | $655,231.52 | 44.27% | $931,190.66 | 52.80% | $522,738.50 | 42.68% | $521,133.00 | 47.27% | $587,974.82 | 45.39% | $492,476.00 | 44.89% | $537,393.00 | 42.30% | $615,573.00 | 44.92% |
| Federal | $11,844.10 | 8.79% | $2,346.62 | 29.64% | $3,497.12 | 43.75% | $758,932.25 | 78.91% | $98,991.45 | 13.97% | $2,840.78 | 55.41% | $85,737.73 | 36.70% | $64,942.00 | 29.80% |
| Other | $361.12 | 83.48% | | 95.73% | $6,889.88 | 72.77% | | 115.98% | $0.00 | 0.00% | $0.00 | 0.05% | $0.00 | 1.08% | | 0.37% |
| **February Total** | **$1,728,208.84** | **46.41%** | **$852,443.43** | **47.44%** | **$1,182,532.68** | **46.82%** | **$968,000.97** | **49.70%** | **$1,506,024.77** | **46.31%** | **$1,099,000.32** | **46.63%** | **$2,243,195.36** | **49.30%** | **$1,592,725.02** | **46.95%** |
| Local/County | $255,338.86 | 42.14% | $262,178.17 | 44.52% | $285,384.80 | 42.10% | $346,579.55 | 42.68% | $484,057.23 | 43.81% | $309,750.97 | 42.57% | $760,830.20 | 43.90% | $751,788.22 | 44.48% |
| State | $1,030,379.73 | 59.16% | $523,430.65 | 63.05% | $735,559.01 | 57.25% | $621,370.07 | 63.64% | $680,247.54 | 60.56% | $769,209.02 | 60.01% | $897,669.16 | 58.62% | $818,721.34 | 58.02% |
| Federal | $442,490.25 | 28.78% | $66,834.61 | 32.04% | $161,430.75 | 52.79% | | 78.91% | $341,720.00 | 32.45% | $20,040.33 | 56.70% | $584,696.00 | 68.74% | $22,215.46 | 30.92% |
| Other | $0.00 | 83.48% | | 95.73% | $158.12 | 74.35% | $51.35 | 116.49% | | 0.00% | | 0.05% | | 1.08% | | 0.37% |
| **March total** | **$1,211,095.78** | **52.21%** | **$1,513,121.85** | **54.70%** | **$876,612.25** | **51.14%** | **$1,614,261.92** | **57.75%** | **$1,197,908.35** | **51.90%** | **$1,576,841.46** | **53.81%** | **$1,566,761.98** | **56.03%** | **$1,997,986.68** | **55.53%** |
| Local/County | $425,766.41 | 45.77% | $485,798.34 | 48.27% | $343,463.17 | 44.65% | $874,833.73 | 48.68% | $735,622.34 | 48.68% | $1,050,597.26 | 49.68% | $970,560.69 | 49.98% | $960,505.43 | 50.86% |
| State | $664,297.52 | 68.76% | $500,780.51 | 72.85% | $523,290.50 | 67.62% | $505,145.00 | 76.95% | $451,351.00 | 70.63% | $505,545.00 | 69.94% | $536,088.00 | 68.37% | $807,481.00 | 70.94% |
| Federal | $120,632.85 | 34.23% | $515,712.32 | 50.59% | $9,786.44 | 53.33% | $232,369.39 | 92.82% | $10,874.49 | 33.03% | $20,699.20 | 58.04% | $56,529.99 | 71.84% | $230,000.25 | 42.57% |
| Other | $399.00 | 87.47% | $10,830.68 | 204.04% | $72.14 | 75.07% | $1,913.80 | 135.63% | $60.52 | 0.61% | | 0.05% | $3,583.30 | 36.91% | | 0.37% |
| **April Total** | **$1,863,742.31** | **61.15%** | **$2,030,684.75** | **64.43%** | **$2,508,145.70** | **63.49%** | **$1,882,637.98** | **67.14%** | **$1,790,266.77** | **60.25%** | **$2,828,317.75** | **66.71%** | **$2,043,657.09** | **64.81%** | **$2,185,388.94** | **64.91%** |
| Local/County | $998,263.70 | 54.29% | $1,277,509.82 | 58.12% | $1,354,835.34 | 54.72% | $1,226,461.20 | 57.09% | $1,335,750.77 | 57.53% | $1,389,422.05 | 59.08% | $1,503,081.09 | 59.40% | $1,490,865.94 | 60.77% |
| State | $684,985.53 | 78.66% | $509,797.76 | 82.83% | $530,337.50 | 78.12% | $130,411.00 | 80.39% | $452,516.00 | 80.72% | $566,734.00 | 81.07% | $540,576.00 | 78.20% | $93,185.00 | 72.43% |
| Federal | $180,493.08 | 42.38% | $243,077.17 | 59.34% | $619,472.86 | 88.00% | $525,765.78 | 124.31% | $2,000.00 | 33.14% | $872,161.70 | 114.21% | $0.00 | 71.84% | $601,338.00 | 73.02% |
| Other | $0.00 | 87.47% | $300.00 | 207.04% | $3,500.00 | 110.07% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | | 0.37% |
| **May Total** | **$4,708,506.23** | **83.73%** | **$4,701,494.65** | **86.98%** | **$5,182,724.79** | **89.01%** | **$5,392,764.13** | **94.03%** | **$4,923,775.77** | **83.22%** | **$4,918,720.22** | **89.13%** | **$5,854,040.48** | **89.95%** | **$6,349,415.01** | **92.18%** |
| Local/County | $3,823,961.03 | 86.91% | $3,802,993.88 | 87.45% | $4,437,550.99 | 87.67% | $4,713,266.24 | 89.42% | $4,459,175.77 | 87.07% | $4,407,221.22 | 88.89% | $4,608,631.48 | 88.30% | $4,545,005.74 | 90.96% |
| State | $663,745.52 | 88.25% | $556,121.29 | 93.72% | $516,629.50 | 88.35% | $674,811.00 | 98.17% | $449,702.00 | 90.76% | $506,613.00 | 91.02% | $557,564.00 | 88.33% | $1,112,100.00 | 90.23% |
| Federal | $220,669.22 | 52.35% | $342,379.48 | 71.65% | $223,752.87 | 100.52% | $4,686.89 | 124.59% | $14,898.00 | 33.95% | $4,886.00 | 114.53% | $687,845.00 | 109.53% | $692,099.27 | 108.06% |
| Other | $130.46 | 88.77% | | 207.04% | $4,791.43 | 157.98% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $210.00 | 2.47% |
| **June Total** | **$1,148,776.66** | **89.24%** | **$1,493,688.04** | **94.14%** | **$1,400,905.70** | **95.91%** | **$594,899.27** | **97.00%** | **$1,384,220.99** | **89.67%** | **$1,331,886.96** | **95.20%** | **$1,090,902.12** | **94.63%** | **$963,504.53** | **96.32%** |
| Local/County | $300,080.50 | 89.47% | $863,965.74 | 94.11% | $577,183.40 | 91.96% | $253,977.33 | 91.16% | $659,670.31 | 91.44% | $676,798.45 | 93.47% | $406,931.81 | 90.85% | $328,257.53 | 93.14% |
| State | $700,820.48 | 98.38% | $526,569.77 | 104.03% | $795,801.97 | 104.12% | $339,195.00 | 107.11% | $508,033.00 | 102.09% | $551,800.00 | 101.86% | $645,960.00 | 100.08% | $635,247.00 | 100.39% |
| Federal | $146,450.68 | 58.97% | $102,986.09 | 75.36% | $27,920.33 | 102.08% | $1,600.00 | 124.68% | $216,517.68 | 45.66% | $103,133.26 | 121.17% | $38,010.31 | 111.61% | | 108.06% |
| Other | $1,425.00 | 103.02% | $166.44 | 208.70% | $0.00 | 157.98% | $126.94 | 136.90% | | 0.61% | $155.25 | 0.08% | | 36.91% | | 2.47% |
| **July Total** | **$389,401.73** | **91.10%** | **$229,587.05** | **95.24%** | **$179,037.44** | **96.79%** | **$73,390.13** | **97.36%** | **$732,262.67** | **93.09%** | **$368,265.57** | **96.88%** | **$201,530.27** | **95.50%** | **$305,222.42** | **97.63%** |
| Local/County | $332,808.51 | 92.31% | $103,610.47 | 94.91% | $135,494.63 | 92.97% | $17,969.13 | 91.29% | $216,886.67 | 92.87% | $216,245.57 | 94.93% | $192,530.27 | 92.06% | $170,352.17 | 94.28% |
| State | $35,084.52 | 98.89% | $0.00 | 104.03% | $0.00 | 104.12% | $0.00 | 107.11% | $102,387.00 | 104.37% | $152,020.00 | 104.85% | $0.00 | 100.08% | $104,169.00 | 102.06% |
| Federal | $21,073.17 | 59.92% | $119,497.83 | 79.66% | $15,039.00 | 102.93% | $55,421.00 | 128.00% | $412,989.00 | 67.99% | $0.00 | 121.17% | $9,000.00 | 112.10% | $30,701.25 | 109.61% |
| Other | $435.53 | 107.38% | $6,478.75 | 273.49% | $28,503.81 | 443.02% | | 136.90% | | 0.61% | | 0.08% | $0.00 | 36.91% | | 2.47% |
| **August Total** | **$617,773.93** | **94.07%** | **$1,249,431.71** | **101.23%** | **$314,415.70** | **98.34%** | **$1,434,937.34** | **104.52%** | **$912,684.24** | **97.34%** | **$877,724.29** | **100.88%** | **$1,164,008.47** | **100.50%** | **$0.00** | **97.63%** |
| Local/County | $377,791.04 | 95.53% | $830,622.55 | 101.31% | $130,881.70 | 93.94% | $880,456.63 | 97.33% | $762,004.02 | 97.92% | $831,731.44 | 100.55% | $964,592.79 | 98.10% | | 94.28% |
| State | $0.00 | 98.89% | $56,784.53 | 105.14% | | 104.12% | $123,161.60 | 110.35% | $0.00 | 104.37% | $0.00 | 104.85% | $0.00 | 100.08% | | 102.06% |
| Federal | $216,848.53 | 69.72% | $283,118.59 | 89.84% | $183,534.00 | 113.20% | $431,319.11 | 153.83% | $146,946.22 | 75.93% | $44,252.85 | 124.02% | $199,415.68 | 123.03% | | 109.61% |
| Other | $23,134.36 | 338.72% | $78,906.04 | 1062.55% | | 443.02% | | 136.90% | $3,734.00 | 37.95% | $1,740.00 | 0.42% | $0.00 | 36.91% | | 2.47% |
| **Total Received** | **$19,617,060.93** | **94.07%** | **$21,111,160.17** | **101.23%** | **$19,971,727.51** | **98.34%** | **$20,960,949.01** | **104.52%** | **$20,869,291.30** | **97.34%** | **$22,131,118.58** | **100.88%** | **$23,401,641.25** | **100.50%** | **$22,733,234.37** | **97.63%** |
| **Total Budgeted** | **$20,854,313.00** | | **$20,854,313.00** | | **$20,309,772.00** | | **$20,055,234.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$23,286,065.00** | |
| Local/County Budgeted | $11,721,501.00 | | $12,967,000.00 | | $13,464,451.00 | | $14,580,040.00 | | $15,096,341.00 | | $14,784,334.00 | | $15,951,065.00 | | $15,051,065.00 | |
| State Budgeted | $6,919,305.00 | | $5,107,423.00 | | $5,048,400.00 | | $3,795,194.00 | | $4,482,678.00 | | $5,090,531.00 | | $5,500,000.00 | | $6,250,000.00 | |
| Federal Budgeted | $2,213,506.00 | | $2,779,889.00 | | $1,786,921.00 | | $1,670,000.00 | | $1,849,500.00 | | $1,552,500.00 | | $1,825,000.00 | | $1,975,000.00 | |
| Others Budgeted | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $511,154.00 | | $10,000.00 | | $10,000.00 | |
| **Over/Under** | **(1,237,252.07)** | **-5.93%** | **256,847.17** | **1.23%** | **(338,044.49)** | **-1.66%** | **905,715.01** | **4.52%** | **(569,227.70)** | **-2.66%** | **192,599.58** | **0.88%** | **115,576.25** | **0.50%** | **(552,830.63)** | **-2.37%** |

| EXPENDITURE REPOR | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$1,586,003.98** | **7.93%** | **$1,546,839.29** | **7.73%** | **$1,539,984.51** | **7.57%** | **$1,543,208.42** | **7.56%** | **$1,682,014.98** | **7.85%** | **$1,776,080.23** | **8.10%** | **$1,912,853.42** | **8.21%** | **$1,973,201.98** | **8.47%** |
| Payroll and Benefits | $1,293,637.93 | 7.79% | $1,254,278.80 | 7.56% | $1,406,961.65 | 8.15% | $1,463,973.67 | 8.48% | $1,477,573.31 | 8.23% | $1,552,280.21 | 8.90% | $1,613,967.73 | 9.16% | $1,689,751.20 | 9.41% |
| Accounts Payable | $292,366.05 | 8.60% | $292,560.49 | 8.60% | $133,022.86 | 4.31% | $79,234.75 | 2.53% | $204,441.67 | 5.87% | $223,800.02 | 4.97% | $298,885.69 | 5.27% | $283,450.78 | 5.32% |
| **October Total** | **$1,610,650.56** | **15.98%** | **$1,643,562.29** | **15.95%** | **$1,672,110.74** | **15.78%** | **$1,769,382.25** | **16.24%** | **$1,798,070.83** | **16.23%** | **$1,750,705.33** | **16.08%** | **$1,812,215.99** | **16.00%** | **$1,891,424.87** | **16.60%** |
| Payroll and Benefits | $1,258,567.43 | 15.37% | $1,308,199.96 | 15.44% | $1,373,032.01 | 16.10% | $1,411,494.27 | 16.66% | $1,418,571.45 | 16.13% | $1,485,990.30 | 17.42% | $1,544,950.35 | 17.94% | $1,633,574.32 | 18.50% |
| Accounts Payable | $352,083.13 | 18.95% | $335,362.33 | 18.47% | $299,078.73 | 14.00% | $357,887.98 | 13.93% | $379,499.38 | 16.76% | $264,715.03 | 10.85% | $267,265.64 | 9.98% | $257,850.55 | 10.17% |
| **November Total** | **$1,478,880.75** | **23.38%** | **$1,538,076.50** | **23.64%** | **$1,797,062.78** | **24.61%** | **$1,691,421.13** | **24.53%** | **$1,880,881.44** | **25.01%** | **$1,964,465.29** | **25.03%** | **$2,112,287.67** | **25.07%** | **$2,040,049.21** | **25.36%** |
| Payroll and Benefits | $1,271,292.91 | 23.03% | $1,306,456.33 | 23.31% | $1,357,595.11 | 23.97% | $1,408,770.79 | 24.82% | $1,450,737.77 | 24.21% | $1,513,333.46 | 26.10% | $1,535,593.64 | 26.66% | $1,624,634.93 | 27.55% |
| Accounts Payable | $207,587.84 | 25.06% | $231,620.17 | 25.28% | $439,467.67 | 28.23% | $282,650.34 | 22.94% | $430,143.67 | 29.11% | $451,131.83 | 20.87% | $576,694.03 | 20.14% | $415,414.28 | 17.97% |
| **December Total** | **$1,446,578.00** | **30.61%** | **$1,503,918.41** | **31.16%** | **$1,573,314.08** | **32.34%** | **$1,587,829.31** | **32.31%** | **$1,690,389.95** | **32.89%** | **$1,750,121.38** | **33.01%** | **$1,777,214.42** | **32.70%** | **$1,999,317.48** | **33.94%** |
| Payroll and Benefits | $1,244,464.16 | 30.53% | $1,293,460.90 | 31.10% | $1,352,358.36 | 31.80% | $1,411,764.26 | 32.99% | $1,453,747.63 | 32.31% | $1,493,938.48 | 34.67% | $1,539,049.71 | 35.40% | $1,633,336.28 | 36.64% |
| Accounts Payable | $202,113.84 | 31.00% | $210,457.51 | 31.47% | $220,955.72 | 35.39% | $176,065.05 | 28.56% | $236,642.32 | 35.90% | $256,182.90 | 26.56% | $238,164.71 | 24.33% | $365,981.20 | 24.85% |
| **January total** | **$1,416,599.92** | **37.69%** | **$1,478,112.93** | **38.55%** | **$1,575,058.75** | **40.08%** | **$1,633,516.52** | **40.32%** | **$1,704,823.80** | **40.84%** | **$1,853,600.58** | **41.46%** | **$1,756,679.25** | **40.24%** | **$2,029,387.73** | **42.66%** |
| Payroll and Benefits | $1,257,022.65 | 38.10% | $1,298,596.35 | 38.92% | $1,388,499.67 | 39.84% | $1,438,173.00 | 41.32% | $1,477,790.55 | 40.54% | $1,535,612.56 | 43.48% | $1,577,529.06 | 44.35% | $1,659,744.67 | 45.88% |
| Accounts Payable | $159,577.27 | 35.70% | $179,516.58 | 36.75% | $186,559.08 | 41.43% | $195,343.52 | 34.78% | $227,033.25 | 42.41% | $317,988.02 | 33.62% | $179,150.19 | 27.49% | $369,643.06 | 31.79% |
| **February Total** | **$1,618,399.15** | **45.79%** | **$1,526,340.07** | **46.18%** | **$1,596,272.75** | **47.93%** | **$1,649,623.40** | **48.40%** | **$1,725,930.50** | **48.89%** | **$1,704,430.45** | **49.23%** | **$1,758,843.04** | **47.80%** | **$1,861,598.25** | **50.65%** |
| Payroll and Benefits | $1,256,823.51 | 45.67% | $1,291,244.15 | 46.70% | $1,349,013.62 | 47.66% | $1,391,119.52 | 49.38% | $1,435,662.72 | 48.53% | $1,500,331.65 | 52.08% | $1,533,400.12 | 53.06% | $1,617,528.31 | 54.88% |
| Accounts Payable | $361,575.64 | 46.33% | $235,095.92 | 43.67% | $247,259.13 | 49.44% | $258,503.88 | 43.02% | $290,267.78 | 50.74% | $204,098.80 | 38.16% | $225,442.92 | 31.46% | $244,069.94 | 36.38% |
| **March total** | **$1,463,652.98** | **53.10%** | **$1,604,907.73** | **54.21%** | **$1,628,284.06** | **55.93%** | **$1,643,416.11** | **56.46%** | **$1,701,819.92** | **56.83%** | **$1,753,060.01** | **57.22%** | **$1,996,937.55** | **56.37%** | **$1,927,465.19** | **58.93%** |
| Payroll and Benefits | $1,290,767.24 | 53.45% | $1,333,219.78 | 54.73% | $1,385,812.13 | 55.68% | $1,420,120.87 | 57.61% | $1,443,608.06 | 56.58% | $1,518,851.10 | 60.79% | $1,567,073.03 | 61.96% | $1,643,021.04 | 64.03% |
| Accounts Payable | $172,885.74 | 51.42% | $271,687.95 | 51.66% | $242,471.93 | 57.30% | $223,295.24 | 50.14% | $258,211.86 | 58.16% | $234,208.91 | 43.36% | $429,864.52 | 39.04% | $284,444.15 | 41.72% |
| **April Total** | **$1,488,270.17** | **60.55%** | **$1,393,336.22** | **61.18%** | **$1,605,283.97** | **63.82%** | **$1,595,748.63** | **64.28%** | **$1,644,321.37** | **64.50%** | **$1,719,549.38** | **65.05%** | **$1,782,401.82** | **64.03%** | **$1,861,537.64** | **66.92%** |
| Payroll and Benefits | $1,261,959.40 | 61.05% | $1,295,557.89 | 62.54% | $1,349,987.19 | 63.50% | $1,392,441.45 | 65.67% | $1,416,457.92 | 64.46% | $1,465,501.95 | 69.20% | $1,551,494.35 | 70.77% | $1,625,219.03 | 73.08% |
| Accounts Payable | $226,310.77 | 58.07% | $97,778.33 | 54.53% | $255,296.78 | 65.57% | $203,307.18 | 56.62% | $227,863.45 | 64.70% | $254,047.43 | 49.00% | $230,907.47 | 43.11% | $236,318.61 | 46.16% |
| **May Total** | **$1,433,181.09** | **67.71%** | **$1,590,118.89** | **69.13%** | **$1,772,744.18** | **72.53%** | **$1,920,226.07** | **73.69%** | **$1,907,569.73** | **73.40%** | **$1,780,342.83** | **73.17%** | **$1,947,895.58** | **72.39%** | **$2,088,419.36** | **75.89%** |
| Payroll and Benefits | $1,266,060.96 | 68.68% | $1,288,718.16 | 70.30% | $1,328,667.38 | 71.20% | $1,403,191.42 | 73.80% | $1,434,293.62 | 72.45% | $1,447,628.60 | 77.50% | $1,546,711.69 | 79.55% | $1,607,578.01 | 82.03% |
| Accounts Payable | $167,120.13 | 62.99% | $301,400.73 | 63.40% | $444,076.80 | 79.95% | $517,034.65 | 73.10% | $473,276.11 | 78.28% | $332,714.23 | 56.39% | $401,183.89 | 50.18% | $480,841.35 | 55.19% |
| **June Total** | **$1,786,307.10** | **76.64%** | **$1,905,598.30** | **78.65%** | **$1,913,859.70** | **81.93%** | **$1,934,814.67** | **83.18%** | **$2,007,087.28** | **82.76%** | **$1,956,589.81** | **82.09%** | **$2,113,652.77** | **81.47%** | **$2,072,171.94** | **84.79%** |
| Payroll and Benefits | $1,281,344.42 | 76.40% | $1,310,032.08 | 78.19% | $1,363,166.89 | 79.10% | $1,410,864.62 | 81.97% | $1,439,871.60 | 80.47% | $1,472,278.74 | 85.94% | $1,540,498.86 | 88.30% | $1,624,456.97 | 91.07% |
| Accounts Payable | $504,962.68 | 77.84% | $595,566.22 | 80.91% | $550,692.81 | 97.79% | $523,950.05 | 89.81% | $567,215.68 | 94.56% | $484,311.07 | 67.15% | $573,153.91 | 60.27% | $447,714.97 | 63.61% |
| **July Total** | **$1,917,135.16** | **86.23%** | **$1,522,654.33** | **86.27%** | **$1,670,132.49** | **90.14%** | **$1,664,126.84** | **91.34%** | **$1,810,156.40** | **91.21%** | **$1,724,746.83** | **89.95%** | **$2,162,325.35** | **90.76%** | **$2,193,971.88** | **94.21%** |
| Payroll and Benefits | $1,259,810.39 | 83.99% | $1,306,272.91 | 86.06% | $1,366,690.15 | 87.01% | $1,397,327.62 | 90.07% | $1,433,090.84 | 88.45% | $1,498,573.49 | 94.54% | $1,533,144.58 | 97.01% | $1,606,026.37 | 100.01% |
| Accounts Payable | $657,324.77 | 97.17% | $216,381.42 | 87.28% | $303,442.34 | 107.62% | $266,799.22 | 98.31% | $377,065.56 | 105.38% | $226,173.34 | 72.18% | $629,180.77 | 71.36% | $587,945.51 | 74.65% |
| **August Total** | **$2,304,800.20** | **97.75%** | **$2,255,212.34** | **97.54%** | **$1,643,692.26** | **98.22%** | **$1,763,664.53** | **99.98%** | **$1,869,245.30** | **99.92%** | **$2,197,232.90** | **99.97%** | **$2,139,914.59** | **99.94%** | **$0.00** | **94.21%** |
| Payroll and Benefits | $1,253,854.19 | 91.54% | $1,327,324.79 | 94.06% | $1,335,378.74 | 94.75% | $1,398,339.51 | 98.17% | $1,423,449.07 | 96.38% | $1,457,211.83 | 102.90% | $1,552,440.74 | 105.82% | | 100.01% |
| Accounts Payable | $1,050,946.01 | 128.09% | $927,887.55 | 114.57% | $308,313.52 | 117.61% | $365,325.02 | 109.96% | $445,796.23 | 118.18% | $740,021.07 | 88.61% | $587,473.85 | 81.71% | | 74.65% |
| **Total Expended** | **$19,550,459.06** | **97.75%** | **$19,508,677.30** | **97.54%** | **$19,987,800.27** | **98.22%** | **$20,396,977.88** | **99.98%** | **$21,422,311.50** | **99.92%** | **$21,930,925.02** | **99.97%** | **$23,273,221.45** | **99.94%** | **$21,938,545.53** | **94.21%** |
| **Total Budgeted** | **$19,999,791.00** | | **$19,999,791.00** | | **$20,350,895.00** | | **$20,400,895.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$23,286,065.00** | |
| Payroll and Benefits | $16,599,826.53 | | $16,599,826.53 | | $17,263,819.59 | | $17,263,819.59 | | $17,954,372.37 | | $17,436,457.79 | | $17,610,822.36 | | $17,963,038.81 | |
| Accounts Payable | $3,399,964.47 | | $3,399,964.47 | | $3,087,075.41 | | $3,137,075.41 | | $3,484,146.63 | | $4,502,061.21 | | $5,675,242.64 | | $5,323,026.19 | |
| **Over/Under** | **(449,331.94)** | **2.25%** | **(491,113.70)** | **2.46%** | **(363,094.73)** | **1.78%** | **(3,917.12)** | **0.02%** | **(16,207.50)** | **0.08%** | **(7,593.98)** | **0.03%** | **(12,843.55)** | **0.06%** | **(1,347,519.47)** | **5.79%** |

# 2021-22 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,177,285.00 | 174,782.53 | 237,046.42 | 265,528.75 | 287,258.75 | 274,939.62 | 242,763.23 | 266,321.06 | 259,125.97 | $260,539.37 | 258,341.31 | 255,636.77 | | 2,782,283.78 | (1,604,998.78) | 236.33% |
| | Non-SPED Expenditures | 22,108,780.00 | 1,798,419.45 | 1,654,378.45 | 1,773,258.34 | 1,713,320.85 | 1,754,448.11 | 1,618,835.02 | 1,661,144.13 | 1,602,411.67 | 1,827,879.99 | 1,813,830.63 | 1,938,335.11 | 0.00 | 19,156,261.75 | 2,952,518.25 | 86.65% |
| | Total Expenditures | 23,286,065.00 | 1,973,201.98 | 1,891,424.87 | 2,038,787.09 | 2,000,579.60 | 2,029,387.73 | 1,861,598.25 | 1,927,465.19 | 1,861,537.64 | 2,088,419.36 | 2,072,171.94 | 2,193,971.88 | 0.00 | 21,938,545.53 | 1,347,519.47 | 94.21% |
| | Total Receipts | 23,286,065.00 | 4,088,783.55 | 1,309,149.75 | 778,844.35 | 1,008,598.43 | 2,153,615.69 | 1,592,725.02 | 1,997,986.68 | 2,185,388.94 | 6,349,415.01 | 963,504.53 | 305,222.42 | 0.00 | 22,733,234.37 | 552,830.63 | 97.63% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,414,552.94** | **4,530,134.51** | **3,947,859.39** | **2,687,916.65** | **1,695,935.48** | **1,820,163.44** | **1,551,290.21** | **1,621,811.70** | **1,945,663.00** | **6,206,658.65** | **5,097,991.24** | **3,209,241.78** | **3,209,241.78** | | | |
| **02** | **Depreciation Fund** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 850,000.00 | 13,808.92 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 28,900.00 | 19,805.00 | 0.00 | | 74,513.92 | 775,486.08 | 8.77% |
| | Receipts | 600,000.00 | 18.37 | 15.20 | 49.76 | 16.00 | 15.49 | 45.90 | 15.25 | 13.78 | 35.54 | 9.56 | 10.60 | | 245.45 | 599,754.55 | 0.04% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **241,939.45** | **228,148.90** | **228,164.10** | **228,213.86** | **222,229.86** | **222,245.35** | **222,291.25** | **216,306.50** | **216,320.28** | **187,455.82** | **167,660.38** | **167,670.98** | **167,670.98** | | | |
| **03** | **Employee Benefit** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 145,560.00 | 13,411.44 | 8,399.64 | 13,407.67 | 7,589.79 | 5,751.03 | 8,740.26 | 9,361.13 | 6,985.99 | 10,449.32 | 10,735.13 | 4,839.54 | | 99,670.94 | 45,889.06 | 68.47% |
| | Receipts | 145,560.00 | 31,361.19 | 8,028.19 | 8,038.55 | 8,028.19 | 7,799.06 | 7,809.28 | 7,799.06 | 7,798.92 | 7,809.09 | 7,798.92 | 7,799.06 | | 110,069.51 | 35,490.49 | 75.62% |
| | Cash Balance | **83,352.50** | **101,302.25** | **100,930.80** | **95,561.68** | **96,000.08** | **98,048.11** | **97,117.13** | **95,555.06** | **96,367.99** | **93,727.76** | **90,791.55** | **93,751.07** | **93,751.07** | | | |
| **09** | **QCPUF** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 4,860,000.00 | 0.00 | 0.00 | 0.00 | 144,710.00 | 0.00 | 304,568.00 | 0.00 | 0.00 | 0.00 | 419,210.00 | 0.00 | | 868,488.00 | 3,991,512.00 | 17.87% |
| | Receipts | 400,000.00 | 120,671.29 | 123,050.77 | 3,919.32 | 8,676.75 | 41,280.59 | 19,306.28 | 26,576.00 | 41,392.98 | 130,079.68 | 121,201.26 | 4,487.86 | | 640,642.78 | (240,642.78) | 160.16% |
| | Cash Balance | **3,931,595.67** | **4,052,266.96** | **4,175,317.73** | **4,179,237.05** | **4,043,203.80** | **4,084,484.39** | **3,799,222.67** | **3,825,798.67** | **3,867,191.65** | **3,997,271.33** | **3,699,262.59** | **3,703,750.45** | **3,703,750.45** | | | |
| **05** | **Activities** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 600,000.00 | 33,079.62 | 40,895.96 | 26,337.17 | 30,823.79 | 63,539.49 | 22,326.29 | 38,765.18 | 32,836.09 | 79,972.79 | 33,908.95 | 31,926.69 | | 434,412.02 | 165,587.98 | 72.40% |
| | Receipts | 600,000.00 | 48,139.43 | 28,262.89 | 91,198.33 | 29,832.17 | 30,518.41 | 24,530.38 | 30,991.55 | 52,409.29 | 48,647.84 | 35,451.98 | 9,391.04 | | 429,373.31 | 170,626.69 | 71.56% |
| | Cash Balance | **551,845.66** | **566,905.47** | **554,272.40** | **619,133.56** | **618,141.94** | **585,120.86** | **587,324.95** | **579,551.32** | **599,124.52** | **567,799.57** | **569,342.60** | **546,806.95** | **546,806.95** | | | |
| **06** | **School Lunch** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 1,700,000.00 | 118,392.72 | 148,046.35 | 115,848.90 | 125,375.60 | 110,980.49 | 131,859.90 | 133,672.21 | 132,431.99 | 136,323.40 | 94,627.95 | 68,267.84 | | 1,315,827.35 | 384,172.65 | 77.40% |
| | Receipts | 1,700,000.00 | 4,650.98 | 267,593.08 | 131,926.01 | 154,434.50 | 103,936.87 | 160,320.76 | 153,803.52 | 200,070.37 | 154,568.68 | 116,000.96 | 15,036.28 | | 1,462,342.01 | 237,657.99 | 86.02% |
| | Cash Balance | **407,381.08** | **293,639.34** | **413,186.07** | **429,263.18** | **458,322.08** | **451,278.46** | **479,739.32** | **499,870.63** | **567,509.01** | **585,754.29** | **607,127.30** | **553,895.74** | **553,895.74** | | | |
| **07** | **Bond** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 1,750,000.00 | 0.00 | 0.00 | 0.00 | 1,026,601.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174,285.25 | 0.00 | | 1,200,886.75 | 549,113.25 | 68.62% |
| | Receipts | 1,750,000.00 | 266,733.80 | 22,831.00 | 7,971.72 | 47,555.72 | 112,772.89 | 52,350.61 | 72,960.78 | 114,262.90 | 361,459.79 | 20,525.28 | 8,200.41 | | 1,087,624.90 | 662,375.10 | 62.15% |
| | Cash Balance | **713,385.28** | **980,119.08** | **1,002,950.08** | **1,010,921.80** | **31,876.02** | **144,648.91** | **196,999.52** | **269,960.30** | **384,223.20** | **745,682.99** | **591,923.02** | **600,123.43** | **600,123.43** | | | |
| **08** | **Special Building** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 560,000.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 133,930.08 | 48,651.19 | 73,218.80 | 149,660.97 | 263,946.00 | 2,527.36 | | 672,434.40 | (112,434.40) | 120.08% |
| | Receipts | 500,000.00 | (4.43) | 1.52 | (42.64) | 8,949.09 | 48,392.30 | 322,759.24 | 32,432.43 | 50,962.09 | 162,199.23 | 309,111.32 | 3,731.97 | | 938,492.12 | (438,492.12) | 187.70% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **74,685.88** | **74,681.45** | **74,682.97** | **74,140.33** | **83,089.42** | **131,481.72** | **320,310.88** | **304,092.12** | **281,835.41** | **294,373.67** | **339,538.99** | **340,743.60** | **340,743.60** | | | |
| **12** | **Student Fees** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 100,000.00 | 506.00 | 328.00 | 775.00 | 1,222.00 | 984.00 | 1,063.00 | 358.00 | 2,219.50 | 915.00 | 1,962.90 | 1,878.00 | | 12,211.40 | 87,788.60 | 12.21% |
| | Receipts | 30,000.00 | 4,312.00 | 2,177.00 | 1,012.00 | 1,401.12 | 412.00 | 1,320.00 | 100.00 | 2,230.10 | 2,921.00 | 0.00 | 0.00 | | 15,885.22 | 14,114.78 | 52.95% |
| | Cash Balance | **65,164.70** | **68,970.70** | **70,819.70** | **71,056.70** | **71,235.82** | **70,663.82** | **70,920.82** | **70,662.82** | **70,673.42** | **72,679.42** | **70,716.52** | **68,838.52** | **68,838.52** | | | |
| **10** | **Cooperative Fund** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 175,000.00 | 4,897.05 | 12,503.11 | 12,503.11 | 12,503.11 | 11,340.12 | 11,340.11 | 11,340.12 | 11,340.10 | 11,340.12 | 11,340.10 | 11,340.12 | | 121,787.17 | 53,212.83 | 69.59% |
| | Receipts | 175,000.00 | 7,628.69 | 21,797.45 | 7,628.69 | 12,485.46 | 17,342.23 | 7,628.69 | 4,856.77 | 20,114.15 | 4,856.77 | 15,257.38 | 22,199.00 | | 141,795.28 | 33,204.72 | 81.03% |
| | Cash Balance | **2,131.07** | **4,862.71** | **14,157.05** | **9,282.63** | **9,264.98** | **15,267.09** | **11,555.67** | **5,072.32** | **13,846.37** | **7,363.02** | **11,280.30** | **22,139.18** | **22,139.18** | | | |
| | **Cash Balance** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Cash Balance | **8,486,034.23** | **10,901,031.37** | **10,582,340.29** | **9,404,727.44** | **7,329,299.48** | **7,623,402.15** | **7,336,772.42** | **7,488,681.44** | **8,042,754.85** | **12,758,766.52** | **11,245,634.49** | **9,306,961.70** | **9,306,961.70** | | | |

# 2020-21 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,132,005.00 | 179,097.85 | 233,195.71 | 246,254.65 | 244,137.14 | 238,476.41 | 225,631.79 | 227,793.23 | 243,261.15 | $254,897.60 | 233,573.13 | 278,484.63 | 191,525.00 | 2,796,328.29 | (1,664,323.29) | 247.02% |
| | Non-SPED Expenditures | 22,154,060.00 | 1,733,755.57 | 1,579,020.28 | 1,866,033.02 | 1,533,077.28 | 1,518,202.84 | 1,533,211.25 | 1,769,144.32 | 1,539,140.67 | 1,692,997.98 | 1,880,079.64 | 1,883,840.72 | 1,948,389.59 | 20,476,893.16 | 1,677,166.84 | 92.43% |
| | Total Expenditures | 23,286,065.00 | 1,912,853.42 | 1,812,215.99 | 2,112,287.67 | 1,777,214.42 | 1,756,679.25 | 1,758,843.04 | 1,996,937.55 | 1,782,401.82 | 1,947,895.58 | 2,113,652.77 | 2,162,325.35 | 2,139,914.59 | 23,273,221.45 | 12,843.55 | 99.94% |
| | Total Receipts | 23,286,065.00 | 4,232,590.23 | 816,726.35 | 1,169,477.55 | 827,976.41 | 2,190,774.94 | 2,243,195.36 | 1,566,761.98 | 2,043,657.09 | 5,854,040.48 | 1,090,902.12 | 201,530.27 | 1,164,008.47 | 23,401,641.25 | (115,576.25) | 100.50% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,286,133.14** | **4,605,869.95** | **3,610,380.31** | **2,667,570.19** | **1,718,332.18** | **2,152,427.87** | **2,636,780.19** | **2,206,604.62** | **2,467,859.89** | **6,374,004.79** | **5,351,254.14** | **3,390,459.06** | **2,414,552.94** | | | |
| **02** | **Depreciation Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 850,000.00 | 35,343.61 | 26,646.34 | 17,582.74 | 201,893.31 | 2,699.85 | 847.50 | 5,700.00 | 11,889.73 | 27,246.00 | 14,703.80 | 0.00 | 65,523.47 | 410,076.35 | 439,923.65 | 48.24% |
| | Receipts | 448,547.09 | 58.59 | 51.28 | 91.09 | 28.43 | 2.71 | 44.40 | 250,033.74 | 42.79 | 71.84 | 40.16 | 33.96 | 63.90 | 250,562.89 | 197,984.20 | 55.86% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **Outstanding** | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **401,452.91** | **366,167.89** | **339,572.83** | **322,081.18** | **120,216.30** | **117,519.16** | **116,716.06** | **361,049.80** | **349,202.86** | **322,028.70** | **307,365.06** | **307,399.02** | **241,939.45** | | | |
| **03** | **Employee Benefit** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 145,560.00 | 5,626.57 | 10,963.46 | 10,633.74 | 2,639.98 | 6,419.73 | 6,635.94 | 4,957.82 | 4,546.19 | 2,293.91 | 9,712.14 | 6,826.89 | 10,806.56 | 82,062.93 | 63,497.07 | 56.38% |
| | Receipts | 145,560.00 | 32,538.02 | 5,874.02 | 5,910.09 | 5,874.02 | 5,874.05 | 5,734.26 | 5,724.05 | 5,723.93 | 5,734.05 | 5,723.93 | 5,724.05 | 5,734.28 | 96,168.75 | 49,391.25 | 66.07% |
| | Cash Balance | **69,246.68** | **96,158.13** | **91,068.69** | **86,345.04** | **89,579.08** | **89,033.40** | **88,131.72** | **88,897.95** | **90,075.69** | **93,515.83** | **89,527.62** | **88,424.78** | **83,352.50** | | | |
| **09** | **QCPUF** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 4,840,000.00 | 0.00 | 0.00 | 0.00 | 512,916.77 | 103,884.71 | 13,614.64 | 0.00 | 51,260.00 | 0.00 | 119,210.00 | 300,000.00 | 0.00 | 1,100,886.12 | 3,739,113.88 | 22.75% |
| | Receipts | 500,000.00 | 133,737.81 | 10,976.54 | 118,816.75 | 8,565.68 | 52,310.38 | 24,004.09 | 31,949.73 | 50,253.63 | 158,816.65 | 124,747.33 | 4,494.54 | 31,769.86 | 750,442.99 | (250,442.99) | 150.09% |
| | Cash Balance | **4,282,038.80** | **4,415,776.61** | **4,426,753.15** | **4,545,569.90** | **4,041,218.81** | **3,989,644.48** | **4,000,033.93** | **4,031,983.66** | **4,030,977.29** | **4,189,793.94** | **4,195,331.27** | **3,899,825.81** | **3,931,595.67** | | | |
| **05** | **Activities** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 600,000.00 | 26,888.76 | 37,237.27 | 21,602.26 | 20,622.71 | 21,826.70 | 16,373.66 | 56,601.72 | 40,117.19 | 38,789.26 | 29,161.59 | 4,471.60 | 30,021.43 | 343,714.15 | 256,285.85 | 57.29% |
| | Receipts | 600,000.00 | 25,594.34 | 20,071.91 | 134,798.79 | 43,246.76 | 24,586.35 | 26,915.09 | 48,129.14 | 45,618.53 | 44,261.94 | 19,778.63 | 8,610.04 | 115,926.06 | 557,537.58 | 42,462.42 | 92.92% |
| | Cash Balance | **338,022.23** | **336,727.81** | **319,562.45** | **432,758.98** | **455,383.03** | **458,142.68** | **468,684.11** | **460,211.53** | **465,712.87** | **471,185.55** | **461,802.59** | **465,941.03** | **551,845.66** | | | |
| **06** | **School Lunch** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,525,000.00 | 97,363.26 | 118,153.44 | 103,182.51 | 126,748.57 | 97,141.77 | 126,245.42 | 160,663.50 | 127,461.82 | 131,809.30 | 112,801.32 | 107,511.05 | 99,946.57 | 1,409,028.53 | 115,971.47 | 92.40% |
| | Receipts | 1,525,000.00 | 65,670.98 | 158,965.84 | 104,766.70 | 157,252.53 | 11,340.05 | 103,879.40 | 262,642.46 | 147,163.27 | 143,145.33 | 101,645.19 | 122,890.95 | 95,947.99 | 1,475,310.69 | 49,689.31 | 96.74% |
| | Cash Balance | **341,098.92** | **309,406.64** | **350,219.04** | **351,803.23** | **382,307.19** | **296,505.47** | **274,139.45** | **376,118.41** | **395,819.86** | **407,155.89** | **395,999.76** | **411,379.66** | **407,381.08** | | | |
| **07** | **Bond** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,675,000.00 | 160,085.94 | 0.00 | 0.00 | 503,933.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186,601.50 | 0.00 | 0.00 | 850,621.14 | 824,378.86 | 50.78% |
| | Receipts | 1,107,814.00 | 265,963.04 | 20,460.33 | 11,371.03 | 17,833.02 | 114,562.25 | 52,071.37 | 69,770.86 | 110,513.61 | 351,123.54 | 26,585.52 | 10,019.76 | 69,623.72 | 1,119,898.05 | (12,084.05) | 101.09% |
| | Cash Balance | **444,108.37** | **549,985.47** | **570,445.80** | **581,816.83** | **95,716.15** | **210,278.40** | **262,349.77** | **332,120.63** | **442,634.24** | **793,757.78** | **633,741.80** | **643,761.56** | **713,385.28** | | | |
| **08** | **Special Building** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 3,500,000.00 | 693,929.21 | 667,118.78 | 594,895.17 | 9,446.97 | 72,698.35 | 44,321.01 | 52,790.25 | 0.00 | 10,689.46 | 15,765.17 | 282,100.00 | 0.00 | 2,443,754.37 | 1,056,245.63 | 69.82% |
| | Receipts | 150,000.00 | 374.96 | 199.64 | 47.58 | 63.70 | 158,954.10 | 215.11 | 4.78 | 14.58 | 1.72 | 0.32 | 300,153.92 | 1.68 | 460,032.09 | (310,032.09) | 306.69% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **Outstanding** | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **2,058,408.16** | **1,364,853.91** | **697,934.77** | **103,087.18** | **93,703.91** | **179,959.66** | **135,853.76** | **83,068.29** | **83,082.87** | **72,395.13** | **56,630.28** | **74,684.20** | **74,685.88** | | | |
| **12** | **Student Fees** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 90,000.00 | 0.00 | 0.00 | 51,787.70 | 448.00 | 158.00 | 437.00 | 1,013.00 | 427.00 | 50.00 | 576.00 | 0.00 | 0.00 | 54,896.70 | 35,103.30 | 61.00% |
| | Receipts | 30,000.00 | 3,520.00 | 1,606.00 | 1,078.75 | 1,280.00 | 1,185.00 | 599.00 | 620.00 | 0.00 | 2,664.01 | 0.00 | 0.00 | 13,386.00 | 25,938.76 | 4,061.24 | 86.46% |
| | Cash Balance | **94,122.64** | **97,642.64** | **99,248.64** | **48,539.69** | **49,371.69** | **50,398.69** | **50,560.69** | **50,167.69** | **49,740.69** | **52,354.70** | **51,778.70** | **51,778.70** | **65,164.70** | | | |
| **10** | **Cooperative Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 150,000.00 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,593.43 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 55,646.60 | 94,353.40 | 37.10% |
| | Receipts | 100,000.00 | 0.00 | 4,587.43 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,655.99 | 9,311.99 | 0.00 | 4,656.00 | 4,655.99 | 51,147.40 | 48,852.60 | 51.15% |
| | Cash Balance | **6,630.27** | **1,989.07** | **1,935.30** | **1,950.10** | **1,964.90** | **1,979.70** | **2,042.27** | **2,057.07** | **2,071.87** | **6,742.66** | **2,101.47** | **2,116.27** | **2,131.07** | | | |
| | **Cash Balance** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Cash Balance | **10,321,262.12** | **12,144,578.12** | **10,507,120.98** | **9,141,522.32** | **7,047,793.24** | **7,545,889.51** | **8,035,291.95** | **7,992,279.65** | **8,377,178.13** | **12,782,934.97** | **11,545,532.69** | **9,335,770.09** | **8,486,034.23** | | | |

District Number: 19-0123-000
District Name: SCHUYLER COMMUNITY SCHOOLS
District Phone: (402)352-3527

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### 2021/22 Section A: Calculation of Total Allowable Budget Authority

| | | |
|---|---|---|
| Certified Budget Authority | A-101 | 21,892,576 |
| Access to Prior Year's Unused Budget Authority [Maximum Amount: $409,571] | **A-355** | 409,571 |
| Total Adjusted Budget Authority | A-361 | 22,302,147 |
| Total Allowable Budget Authority | A-780 | 22,302,147 |

### 2021/22 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

| | | |
|---|---|---|
| 2021/22 General Fund Budget of Disbursements & Transfers | **B-100** | 24,086,065 |
| **2021/22 Special Grant Funds** | B-110 | 0 |
| 2021/22 Special Education Budget of Disbursements & Transfers | **B-120** | 1,377,285 |
| 2021/22 General Fund Lid Exclusions | **B-130** | 415,531 |
| Total Adjusted General Fund Budget of Disbursements & Transfers | B-140 | 22,293,249 |
| 2021/22 Unused Budget Authority | B-150 | 8,898 |

**Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.**

### Total Unused Budget Authority

| | | |
|---|---|---|
| 2020/21 Total Unused Budget Authority | B-160 | 13,853,236 |
| 2021/22 General Fund Expenditure Growth | B-162 | 409,571 |
| Adjusted Unused Budget Authority | B-165 | 13,443,665 |
| 2021/22 Unused Budget Authority | B-170 | 8,898 |

| | | |
|---|---|---|
| Total Unused Budget Authority (Carries forward into future school fiscal years) | B-175 | 13,452,563 |

**Additional Budget Authority Approved by Patron**

| | | |
|---|---|---|
| Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override) | **B-180** | ○ Yes ◉ No |

**Levy Override Approved by Patron**

| | | |
|---|---|---|
| Did you hold a successful election of your patrons for a levy override that applies to the current year? | **B-400** | ○ Yes ◉ No |

**2021/22 Section C: Allowable Reserves and Total Reserves**

| | | |
|---|---|---|
| 2021/22 Applicable Allowable Reserve Percentage | C-170 | 35.00 |
| 2021/22 Total Allowable Reserves | C-180 | 8,430,123 |
| 2021/22 General Fund Necessary Cash Reserve | **C-300** | 3,000,000 |
| 2021/22 Depreciation Fund Total Requirements | **C-310** | 850,000 |
| 2021/22 Employee Benefit Fund Necessary Cash Reserve | **C-320** | 0 |
| Total Reserves | C-340 | 3,850,000 |

Recalculate LC-2 after making changes to individual lines *(Form not saved)* — Recalculate LC-2

District Approval / Amend LC-2 *(Use to submit amended LC-2)* — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

District Number: 19-0123-000
District Name: SCHUYLER COMMUNITY SCHOOLS
District Phone: (402)352-3527

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

**Please load your budget documents here**

Browse... No file selected. Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

## You have loaded the following Budget Documents:

| File (click file name to view) | Upload DateTime |
|---|---|
| 2021_22 SD Budget.pdf (UploadFile_DisplayFile.aspx?ID=2622) | 9/16/2021 9:43:53 AM |

### 2021/22 Section A: Calculation of Total Allowable Budget Authority

| | | |
|---|---|---|
| Certified Budget Authority | A-101 | 21,892,576 |
| Access to Prior Year's Unused Budget Authority [Maximum Amount: $409,571] | **A-355** | 409,571 |
| Total Adjusted Budget Authority | A-361 | 22,302,147 |
| Total Allowable Budget Authority | A-780 | 22,302,147 |

### 2021/22 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

| | | |
|---|---|---|
| 2021/22 General Fund Budget of Disbursements & Transfers | **B-100** | 23,286,065 |
| **2021/22 Special Grant Funds** | B-110 | 0 |
| 2021/22 Special Education Budget of Disbursements & Transfers | **B-120** | 1,177,285 |
| 2021/22 General Fund Lid Exclusions | **B-130** | 415,531 |
| Total Adjusted General Fund Budget of Disbursements & Transfers | B-140 | 21,693,249 |
| 2021/22 Unused Budget Authority | B-150 | 608,898 |

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### Total Unused Budget Authority

| | | |
|---|---|---|
| 2020/21 Total Unused Budget Authority | B-160 | 13,853,236 |
| 2021/22 General Fund Expenditure Growth | B-162 | 409,571 |
| Adjusted Unused Budget Authority | B-165 | 13,443,665 |
| 2021/22 Unused Budget Authority | B-170 | 608,898 |

| | | |
|---|---|---|
| Total Unused Budget Authority (Carries forward into future school fiscal years) | B-175 | 14,052,563 |

**Additional Budget Authority Approved by Patron**

| | | |
|---|---|---|
| Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override) | **B-180** | ○ Yes ◉ No |

**Levy Override Approved by Patron**

| | | |
|---|---|---|
| Did you hold a successful election of your patrons for a levy override that applies to the current year? | **B-400** | ○ Yes ◉ No |

**2021/22 Section C: Allowable Reserves and Total Reserves**

| | | |
|---|---|---|
| 2021/22 Applicable Allowable Reserve Percentage | C-170 | 35.00 |
| 2021/22 Total Allowable Reserves | C-180 | 8,150,123 |
| 2021/22 General Fund Necessary Cash Reserve | **C-300** | 3,000,000 |
| 2021/22 Depreciation Fund Total Requirements | **C-310** | 850,000 |
| 2021/22 Employee Benefit Fund Necessary Cash Reserve | **C-320** | 0 |
| Total Reserves | C-340 | 3,850,000 |

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District Approval / Amend LC-2 *(Use to submit amended LC-2)* — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

Nebraska Department of Education
School Finance & Organization Services

# 2022/23

# Budget Text

# For

# Nebraska Public School Districts

Use the Budget Text in Conjunction with:

2022/23 Budget Form LC-2 Instructions
2022/23 School District Budget Instruction Manual
Nebraska Budget Act
Tax Equity and Educational Opportunities Support Act (TEEOSA)

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov

The *Budget Text* provides school districts with information on the budget process. Specific statute references are included throughout the *Budget Text* to assist the reader in locating a particular provision of law. Every effort has been made to make this *Budget Text* as complete and accurate as possible; however, discrepancies and omissions may occur. Please refer to the Nebraska Revised Statutes for complete information on the Nebraska Budget Act [§13-501 through §13-513] and the Tax Equity and Educational Opportunities Support Act [§79-1001 through §79-1033].

This *Budget Text* does not contain all of the guidelines or all of the necessary forms for completing the budget process. It should be used in conjunction with the School District Budget Instruction Manual, the Budget Form LC-2 Preparation Guidelines, the Nebraska Budget Act, and the Tax Equity and Educational Opportunities Support Act.

Consult the district legal counsel for clarification of any statutory information.

Revised: June 2022

For additional information or questions, contact:

Nebraska Department of Education
School Finance & Organization Services

*Physical Address: 500 S. 84th St. 2nd Floor*
*Lincoln, NE 68510-2611*

*Mailing Address: PO Box 94987*
*Lincoln NE 68509-4987*

Program Contacts:
Michelle Cartwright / michelle.cartwright@nebraska.gov / (402) 450-0867
Stephanie DeGroot / stephanie.degroot@nebraska.gov / (402) 540-0649

This document may be downloaded at the Finance & Organizational Services Website
http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html

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# CALCULATIONS TO DETERMINE CERTIFIED BUDGET AUTHORITY

All public school districts are under an expenditure limitation for the general fund budget of disbursements and transfers. The Department of Education calculates and certifies budget authority to each school district.

*Certified Budget Authority is the greater of the budget based calculation, the student growth adjustment, or the formula needs based calculation.*

## Budget Based Calculation

The Budget Based Calculation uses information from the 2021/22 LC-2 (Lid Computation Form). The steps in the 2022/23 Budget Based Calculation are detailed below:

(GFBE - SGF - SPED - GFLE) x 1.02

**Step 1**: The 2021/22 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2021/22 Special Grant Funds (SGF), 2021/22 Special Education Budget of Disbursements and Transfers (SPED), and 2021/22 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

**Step 2**: The adjusted general fund expenditures from Step 1 are grown by the Basic Allowable Growth Rate of 2.5%.

## Student Growth Adjustment Calculation

The Student Growth Adjustment Calculation uses information from the 2021/22 Lid Computation Form (LC-2), the Student Growth Adjustment and the Student Growth Correction from the 2022/23 State Aid Certification. The steps in the 2021/22 Student Growth Adjustment Calculation are detailed below:

((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))

**Step 1:** The 2021/22 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2021/22 Special Grant Funds (SGF), the 2021/22 Special Education Budget of Disbursements and Transfers (SPED), and the 2021/22 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

**Step 2:** The Student Growth Adjustment (SGA) is adjusted by the Student Growth Correction (SGACORR) from the 2022/23 State Aid Certification is added/subtracted to the Adjusted General Fund Expenditures calculated in Step 1.

# CALCULATIONS TO DETERMINE CERTIFIED BUDGET AUTHORITY

## Formula Needs Based Calculation

The Formula Needs Based Calculation uses information from the 2022/23 State Aid Certification and the 2021/22 LC-2. The steps in the 2021/22 Formula Needs Based Calculation are detailed below:

((FN X 1.10) – (SPED X 1.025))

**Step 1**: The 2022/23 Formula Needs (FN) of the school district are increased by 110%.

**Step 2**: The increased 2022/23 Formula Needs are then reduced by the 2021/22 Special Education Budget of Disbursements and Transfers (SPED) that have been grown by the Basic Allowable Growth Rate (BAGR) of 2.5%.

### Basic Allowable Growth Rate [§77-3446 & §79-1025]

The Basic Allowable Growth Rate is 2.5% for school fiscal year 2022/23.

### Data Components from the LC-2

The following data components are compiled from the 2021/22 LC-2 on file with the Department of Education:

- General Fund Budget of Disbursements and Transfers
- Unused Budget Authority
- Total Unused Budget Authority
- Special Grant Funds
- Special Education Budget of Disbursements and Transfers
- General Fund Lid Exclusions

Budget Factor Certification and Data components are available at the following website:

http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html

### Budget Amendment Impact on Certified Budget Authority for Following School Fiscal Year

In order to be included in the calculation of Certified Budget Authority for the following year, amendments to the General Fund, Depreciation Fund and Employee Benefit Fund must be submitted to and approved by NDE prior to January 31 of the current budget year.

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

Provisions in statute allow for specific items to be outside of the General Fund expenditure limitation. These expenditure exclusions are described below, and a list of these expenditure exclusions may be found in the Appendix.

**Special Grant Funds [§79-1028.01(1)(m)]**

Special grant funds are placed (*or excluded*) outside of the expenditure limitation. The State Board of Education approves a list of special grant funds for each school fiscal year. Special grant funds also include certain items listed on the Special Grant Fund List that require specific approval from the State Board of Education before being accessed by a school district. These special grants include:

- *Insurance Settlements* – When a settlement is received on an insurance claim(s), the expenditures necessary to repair or replace the item(s) in the claim may be excluded from the expenditure limitation up to the amount of the insurance settlement proceeds received.

- *Inter-fund Loans* –The repayment of loans from the General Fund to another taxing fund(s) may be excluded from the expenditure limitation. Inter-fund loans are repaid within two years.

- *Reimbursements for Wards of the Court* – Payments received by school districts as reimbursements for educating wards of the court may be excluded from the expenditure limitation.

- *Repayments to County Governments for Previous Overpayments* – Occasionally an error will be made at the county level in the distribution of property taxes to school districts in the county. When this occurs and a school district is required to repay those tax dollars, the repayment out of the General Fund may be outside of the expenditure limitation.

- *Short-term Borrowings* – School district borrowings that are made and repaid within the same school fiscal year may be excluded from the expenditure limitation. These include, but are not limited to, tax anticipation notes, registered warrants and short-term loans for cash flow purposes.

- *Special Supplementary Grants from City or County Governments*– Any grant not currently listed on the Special Grant Fund List from a city or county government.

- *Special Supplementary Grants from Corporations, Foundations, or Other Private Interests* – Any grants not currently listed on the Special Grant Fund list from a corporation, a foundation or any other private interest.

The receipt of additional, unanticipated grants occurs frequently during a school fiscal year. A school district must receive State Board approval to exclude an additional grant from the General Fund expenditure lid. To receive State Board approval for one of the items previously listed, follow the process detailed at the end of this Section.

The General Fund budget may need to be amended to provide a school district with the authority to spend the additional grant funds. The amendment process would occur when the expenditure of additional grant funds would cause the school district to exceed the Total General Fund Budget of Disbursements and Transfers. This figure is shown on the School District Budget Form and represents the maximum amount of money that may be spent during the school fiscal year from the General Fund. The Special Grant Fund List and the LC-2 must also be amended when amending the General Fund budget for additional grants.

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Special Education [§79-1028.01(1)(l)]**
Items budgeted as special education expenditures are placed outside of the General Fund expenditure limitation. State §79-1025 prohibits a school district from using the budget authority for special education on non-special education expenditures.

There is no limitation placed on the amount of funds a school district may budget for special education expenditures. A limitation is placed on the amount of money that will be reimbursed by the State of Nebraska for special education expenditures.

**Infrastructure Damaged by Natural Disaster [§79-1028.01(1)(a)]**
An exclusion to the General Fund expenditure limitation exists for school districts with expenditures for repairs to infrastructure damaged by a natural disaster. In order to be considered an exclusion to the expenditure limitation, the Governor or the Federal Emergency Management Agency (FEMA) must declare a disaster emergency pursuant to the Emergency Management Act. This exclusion requires State Board approval. *(Appears on Budget Schedule A.)*

**Judgments Not Paid by Liability Insurance [§79-1028.01(1)(b)]**
To qualify for this General Fund exclusion, the school district must have a judgment entered against it that requires or obligates the school district to pay such judgment. The exclusion is limited to the amount not paid by the liability insurance coverage of the school district. This exclusion does not apply to judgments or orders from the Commission of Industrial Relations (CIR). A school district must apply to the State Board for approval to access this exclusion. *(Appears on Budget Schedule A.)*

**Retirement Incentive Plan & Staff Development Assistance [§79-1028.01(1)(c)]**
The Retirement Incentive Plan and Staff Development Assistance are described in §79-854 through §79-858. ***Available only to any school district that has reorganized or unified with a reduction in force.*** The deadline for notifying certified staff of the availability of these options is March 15. Costs incurred through the establishment of a Retirement Incentive Plan and/or Staff Development Assistance are exclusions to the General Fund expenditure limitation. Consult the Nebraska Revised Statutes and/or legal counsel for assistance in meeting the specific steps a school district must follow when implementing either of these options. State Board approval is required for these exclusions. *(Considered an "LC-2" exclusion because the amount is added to the budget base, so it carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

**Distance Education Courses [§79-1028.01(1)(d)]**
A school district may have an exclusion not to exceed the amounts received from educational entities, as defined in §79-1201.01, for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities. The State Board of Education must approve the use of this General Fund exclusion. *(Appears on Budget Schedule A.)*

**Retirement Contribution Increase [§79-1028.01(1)(e) & (f)]**
The school district's increase in the contribution rate for employee's salaries will be a General Fund exclusion to the expenditure lid. State Board approval is required for this exclusion. This exclusion allows a school district to exceed the expenditure limitation by a specific dollar amount not to exceed the difference between the employer's contribution rate of 9.88% and 7.35% for the budgeted amount of employee salaries. The expenditure exclusion for Class V school districts will be the difference between the employer's contribution rate of 9.88% and 7.37%. *(Appears on Budget Schedule A.)*

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Native American Impact Aid Exclusion [§79-1028.01(1)(n)]**
This General Fund exclusion is available only to school districts that have land within its boundaries that is federal property classified as Indian lands under 20 U.S.C. 7713(7) and have received funds as impact aid due to children in attendance who reside on Indian lands in accordance with 20 U.S.C.7703(a)(1)(C). State Board Approval is required for this exclusion. *(Appears on Budget Schedule A.)*

**Voluntary Termination Agreements [§79-8,142(3) & §79-1028.01(1)(j) & (k)]**
There are two categories of voluntary termination agreements expenditure exclusions that districts can apply for depending on the timeframe of the agreements. (*Appears on Budget Schedule A.)*

- Incentives paid for voluntary termination agreements with ***certificated TEACHERS beginning September 1, 2017,*** that meet the following stipulations:
  - The value of current and future incentives will not exceed $35,000 in total per employee.
  - All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare -- whichever occurs first.
  - The voluntary termination agreement was not part of any collective bargaining agreement.
  - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
- Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with ***certificated STAFF who are retiring prior to September 1, 2017***:
  - *Prior to July 1, 2009, or*
  - *Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or*
  - *Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.*

**Data Transmission Networks Exclusion [§79-1028.01(2)(a)]**
*Since all Nebraska school districts participate in Network Nebraska, this General Fund exclusion is no longer available to districts because it can only be claimed by a district once. This expenditure exclusion remains in statute, so the purpose of this exclusion is provided.* It is available for the first school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year. The State Board of Education must approve the use of this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

**New Elementary Attendance Site(s) [§79-1028.01(2)(b)]**
A school district may exceed the expenditure limitation by the specific dollar amount of General Fund expenditures for the first year of operating a new elementary attendance site(s). To qualify for this exclusion the elementary attendance site(s) must have been closed for at least one school year and the elementary attendance site would most likely qualify for the elementary site allowance component in the calculation of 2021/22 State Aid. State Board approval is required for this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Early Childhood Education Grants [§79-1028.01(2)(c)]**
If 2022/23 is the first year early childhood membership is included in the district's formula students, districts can request a General Fund expenditure exclusion for the amount equal to the 2021/22 Early Childhood Education Grant increased by the Basic Allowable Growth Rate (2.5%). State Board Approval is also required for this expenditure exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact on budget based and student growth based budget authority for following years.)*

## Process to Request State Board Approval

To receive State Board approval for any of the exclusions listed in this section email requests to **stephanie.degroot@nebraska.gov**

For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the request should provide details of the purpose of the grant and the amount of funds anticipated to be received. For the remaining exclusions listed in this section, the request should provide details of the additional expenditures relating to the exclusion.

Within 5 days after each State Board meeting a list will be posted of the exclusions submitted and approved for each district. This list is available on the Finance & Organization website https://www.education.ne.gov/fos/budgeting-school-district/ along with previous State Board approvals.

## Filing Deadlines for Expenditure Exclusions

Schools must request State Board Approval for expenditure exclusions before accessing additional budget authority these expenditure exclusions provide. All expenditure exclusions must receive State Board Approval ***EXCEPT*** for Special Education Expenditures and for those special grants specifically identified on the Special Grant Fund list.

The following lists the deadlines for schools to submit expenditure exclusion requests to be presented to the State Board for approval.

| Deadline to File Request for Expenditure Exclusion | State Board Meeting |
|---|---|
| No July State Board Meeting | |
| July 19, 2022 | August 5, 2022 |
| August 16, 2022 | September 2, 2022 |
| September 20, 2022 | October 7, 2022 |
| October 18 2022 | November 4, 2022 |

# ALLOWABLE RESERVE LIMITATION

School districts can budget for a necessary cash reserve in most of the budgeted funds. A budgeted necessary cash reserve is the amount of funds a school district *expects* to receive and have available during the school fiscal year. *(The Depreciation Fund, Contingency Fund and Special Building Fund are the only funds that do not have a budgeted necessary cash reserve.)*

Many revenue sources such as property taxes are not received evenly throughout the year. Budgeting for a necessary cash reserve helps even out the school district's cash flow during these times by asking for more in property taxes. A budgeted necessary cash reserve places a school district in a better financial position to pay bills during times when receipts are coming in slowly.

The budgeted necessary cash reserve ***does not*** refer to the funds a school district has on deposit with a financial institution, or those funds held by the county treasurer. The funds a school district has on deposit with a financial institution, or those funds held by the county treasurer are components of the total beginning balance and the total ending balance of a school district. ***There is no statutory limitation on the total beginning cash balance or the total ending cash balance of a school district.***

Necessary cash reserve limitations take two forms– an Applicable Allowable Reserve Percentage and a percentage of budgeted expenditures.

**Applicable Allowable Reserve Percentage**
School districts can budget a necessary cash reserve up to the Applicable Allowable Reserve Percentages certified by NDE for their district. The total amount of Necessary Cash Reserve in the General Fund and Employee Benefit Fund and the Total Requirements in the Depreciation Fund may not exceed a specific percentage based on the Average Daily Membership of the school district.

This percentage is applied in the LC-2 to the 2022/23 Total General Fund Budget of Disbursements and Transfers to determine the maximum dollar amount of allowable reserves. The Applicable Allowable Reserve Percentages are listed in the table below and found in §79-1027.

| Average Daily Membership | Allowable Reserve Percentage |
|---|---|
| 0 – 471 | 45 % |
| 471.01 – 3,044 | 35 % |
| 3,044.01 – 10,000 | 25 % |
| 10,000.01 and over | 20 % |

**Necessary Cash Reserves as a Percent of Budgeted Expenditures [§13-504(1)(b)]**
The amount of necessary cash reserves in the following funds cannot exceed 50 percent of the total budgeted expenditures *less capital outlay* for the budget year:

- Activities Fund
- School Nutrition Fund
- Bond Fund
- Qualified Capital Purpose Undertaking Fund
- Cooperative Fund
- Student Fee Fund

# EXCEEDING BUDGET AUTHORITY

A school district may decide the budget authority calculated after including the expenditure exclusions is insufficient to provide the appropriate level of service within the school district. Options available to access additional spending authority for a school district are detailed below.

## Access to Prior Year's Unused Budget Authority

Access to the prior year's unused budget authority has been limited by §79-1030. A school district may exceed certified budget authority by accessing an amount equal to the ***lesser*** of:

- Two percent of the prior year's adjusted general fund expenditures or
- The prior year's total unused budget authority.

This amount is calculated by the Department of Education. A school district wishing to access the prior year's growth must enter the amount calculated by the Department of Education in the LC-2 on Line A-355.

## Special Election to Exceed Budget Authority

§79-1029 allows a board of education or the legal voters of the school district to request a special election to exceed the budget authority for the general fund budget of expenditures (as prescribed in §79-1023) by a specific dollar amount. A special election to exceed the budget authority for the general fund budget of expenditures only provides additional authority for ***one school fiscal year*** if passed by the district voters. The additional budget authority accessed becomes part of the base and carries forward to future years.

If the decision has been made to put the issue of exceeding the budget authority for the general fund budget of expenditures to the patrons of the school district, an election can be called for in one of two ways:

- Recommendation by the school board; or
- Petition signed by at least five percent of the legal voters of the school district.

The recommendation of the board or the petition of the legal voters must include the total dollar amount the board would increase the general fund budget of expenditures for the 2022/23 school fiscal year over and above the budget authority for the general fund budget of expenditures certified by the Department of Education for the 2022/23 school fiscal year. The ballot language should also state the increase in budget authority does not include the expenditure exclusions provided in §79-1028. The vote may be placed on the ballot at a primary, general, or special election. Sample ballot language for a public election to exceed certified budget authority can be found in the Appendix. This ballot language should be reviewed by the school district legal counsel.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

# EXCEEDING BUDGET AUTHORITY

The vote to exceed the budget authority for the general fund budget of expenditures may occur in conjunction with the vote to exceed the levy limitation. However, an election to exceed the budget authority for the general fund budget of expenditures may not require an election to override the levy limitation.

Information on an election to exceed the levy limitation is found in §77-3444 and the **Exceeding the Levy Limitation** section of this *Budget Text*. If the special election is for both issues, specific language should be included in the ballot indicating the school board is requesting authority to exceed the levy and expenditure limitations.

Work with the county clerk, election commissioner and the school district legal counsel to develop the ballot language and to conduct the election. The county clerk or election commissioner will be able to provide the timeframes for holding a special election.

## Documentation Required to Certify Additional Budget Authority

A school district must attach a copy of the ballot language and certification of election results to the School District Budget Form. If the voters approve the increased budget authority, the approved amount is included on the School District Budget Form and must be entered into Section B of the LC-2.

## Budget Authority from a Dissolved/Merged School District(s)

A school district is allowed to exceed its budget authority as a result of receiving valuation from a dissolved or merged school district. The receiving school district will utilize the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority. The calculation and determination of Certified Budget Authority may be found in the **Determining Certified Budget Authority** section of this *Budget Text*.

If more than one school district will be receiving budget authority from a dissolving school district, the percentage of valuation being received by each school district will be applied to the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

School districts are subject to the provisions contained in Chapter 13, Article 5 of the Nebraska Revised Statutes, also known as the Nebraska Budget Act. §13-502(1) states: "The purpose of the Nebraska Budget Act is to require governing bodies of this state to which the act applies to follow prescribed budget practices and procedures and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed support, opposition, criticism, suggestions, or observations can be made by those affected."

Much of the general information concerning preparing, adopting, filing, and amending a budget for political subdivisions is contained in the Nebraska Budget Act. A summary of the procedures and deadlines specific to school districts are outlined below. A list of school district funds may be found in the Appendices.

## Budget Preparation

Budgeting is the process of allocating resources to the prioritized needs of a school district. The budget represents legal authority to spend school district funds. Adopting a budget implies a set of decisions has been made by the board of education that matches the needs of the school district with its resources.

One method of preparing a budget is to compare actual receipts and expenditures from preceding school fiscal years to the estimated/actual receipts and expenditures for the current school fiscal year. This information will assist school district personnel and the board of education in estimating the appropriate level of receipts and expenditures for the ensuing school fiscal year. The method may also provide the necessary information for the board of education to prioritize programs and activities to determine which programs or activities may need to be reduced in order to stay within the levy and expenditure limitations.

The information for preparing a budget may be gathered from a number of documents. These documents may be, but are not limited to, the following:

- Audit Reports from prior school fiscal years
- Annual Financial Summary Report from the AFR Online System from prior school fiscal years
- School District Budget Forms from prior school fiscal years (including the Worksheet Pages)
- Internal reports and data from the school district's accounting system

## Timeline for Budget Preparation, Adoption and Filing

There are statutory deadlines that require state agencies or county officials to provide certain information necessary to the budget process to school districts. The information from state agencies or county officials may be received a few days before or after the date listed below.

***On or before March 1***– School districts received the information listed below from the Department of Education:

- State Aid 2022/23 State Aid Certification
- *Budget Factors Certification* – Includes the 2022/23 Certified Budget Authority, the 2022/23 Applicable Allowable Reserve Percentage, and the data components used to calculate and determine Certified Budget Authority.
- Budget Timeline, Budget Text document, LC-2 Instruction Manual and Budget Worksheets
  - Available at http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html
  - Auditor of Public Accounts website: http://www.auditors.state.ne.us

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

***March 15*** – Deadline for notification of availability of the Retirement Incentive Plan and Staff Development Assistance for school districts that are part of a dissolution/merger or unification.

***April 15*** – Deadline for school districts to provide Reduction in Force (RIF) notices to certificated personnel.

***August 20*** – Assessed valuation is certified by the county assessor to school districts and all other political subdivisions.

***September 5 –*** Deadline to notify County clerk if Joint Public Hearing needed.

*****NEW DATE** September 30*** – (Changed from September 20th) Adopted budgets for school districts must be filed with the Auditor of Public Accounts, the County Clerk, and the Nebraska Department of Education.

## Budget Hearing

School districts must hold a public hearing prior to adopting a budget. The Notice of Budget Hearing and Budget Summary must be published in a newspaper of general circulation in the school district *four* days prior to the hearing. ***The Auditor of Public Accounts considers the day of publication but not the day of the hearing as part of the four-day count.*** For example, the hearing notice must appear in the paper on Thursday to legally hold a hearing on the following Monday. Consult legal counsel to provide a timeline for the publication of the hearing notice.

The Notice of Budget Hearing and Budget Summary must include the time, day and place of the hearing, a summary of the proposed budget statement and an itemized estimate of the property tax request. The Notice of Budget Hearing and Budget Summary form that is provided by the Auditor of Public Accounts meets all of the statutory requirements for publishing. A school district may hold the budget hearing prior to a regular board meeting or may schedule the hearing at another convenient time.

**New Requirements:**

**LB 644** (2021 Legislature) If a School District increases their Property Tax Request by more than 2% plus growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners. The District must then:

- Notify County Clerk (of the primary County) by September 5th the need to participate in a Joint Public Hearing.
    - The Joint Public Hearing must be scheduled between September 17 - 28th
    - Postcards will be mailed by the County notifying all affected property taxpayers
    - The Joint Public Hearing replaces the Final Tax Request hearing
- Board approval of the budget is held separately and takes place after the Joint Public Hearing
    - Adopted Budget and required documents must be submitted by Sept 30th. See Budget Filing Requirements listed later in this document.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

**LB 528** passed in 2021 requires each district include – in the district hearing notice to adopt the budget a link to the Department of Education's "Nebraska Education Profile" website to provide their patrons information related statewide receipts/expenditures and to compare cost per pupil and performance with other schools.

In addition, the school district must publish this link on a prominent location of the district website with a brief statement. The website address to include for both requirements is nep.education.ne.gov

**LB 148** passed in 2020 provides new requirements for hearings:

- Budget hearings must be held separately from the regular schedule meeting and cannot be limited by time.
    - *Budget hearing can still be held on the same day as the board meeting to approve the budget.*
- At least three copies of the budget must be available to the public.
- During the hearing, a presentation of key provisions of the proposed budget along with a comparison with the prior year budget. This does not apply to hearings to amend the district budget.
- Reasonable time must be provided during the hearing for all members of the public desiring to speak on the proposed budget.
- The district must record in the minutes how and when the hearing notice was published

After the budget hearing has been held, a board of education has three options:

1. Adopt the budget as originally published (unless a joint public hearing is required).
2. Make changes to the published budget and then vote to adopt (unless a joint public hearing is required).
3. Vote to postpone the motion to adopt the budget in order to further consider the budget.

The board of education may choose to postpone the motion to adopt the budget after conducting the budget hearing. The option to postpone may be to further consider changes to the budget that arise at the budget hearing. There is no requirement to hold another budget hearing prior to adopting the budget when the board of education chooses this option.

**Adopting the Budget**

A majority vote of the board of education is necessary to adopt the budget. If the budget is adopted as published, the budget is ready to be filed. The vote to adopt the budget is **not** conducted during the hearing. The vote can take place during the board meeting held after the hearing or at another board meeting scheduled at a later date.

If the adopted budget differs from the budget originally published, a summary of changes must be published within 20 days after its adoption. The summary should identify the items changed and the reasons for the change. If the Notice of Summary of Changes is published within 20 days from the date the budget is adopted, there is no requirement to publish a notice for another hearing, hold another hearing, and take another vote to adopt the budget.

If a school district fails to meet the 20-day republishing deadline, it must go through the hearing process described on the following page to amend the budget before the budget is considered legally adopted.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

## Budget Filing Requirements

School district budgets must be filed by **September 30** with:

- Auditor of Public Accounts
- County Board, c/o County Clerk
- Nebraska Department of Education

**By September 30th, the school district budget and supporting materials (listed below) *must be uploaded* through the LC-2 System in the NDE Portal. *Hard copies of the budget information mailed in will not be accepted.***
The following materials are included when filing the budget:

- Documents from the School District Budget Form
  - Cover Page through Page 6
  - Schedules A, B, D
  - Interlocal Form
  - Notices of Budget Hearing and Special Hearing (Special Hearing is eliminated it Joint Public hearing was required)
  - Property Tax Resolution
- Proof of Publications for:
  - Notice of Budget Hearing
  - Notice of Special Hearing to Set the Final Tax Request (Eliminated if joint public hearing was required)
- Certification(s) of Taxable Value
- Board minutes showing approval of district budget
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal
  - Paper copy of the LC-2 and the Special Grant Fund List submitted to the Auditor of Public Accounts and the County Clerk

## Correcting the Budget

A budget may be corrected for clerical, mathematical or accounting errors without holding a public hearing if the following conditions are met:

- The board of education discovers the error(s) within 30 days of adopting the budget.
- The correction does not affect the total budget of disbursements and transfers by more than 1%; or
- The correction does not increase the amount of the property tax request.

If the Auditor of Public Accounts notifies a school district of one of these errors, the budget may also be corrected within 30 days without holding a hearing.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

## Amending the Budget

The Nebraska Budget Act does not allow a school district to spend more than the total budget of disbursements and transfers in any budgeted fund. There may be occasions when the adopted budget will not meet the expenditure needs of the school district due to unforeseen circumstances. The budget should be amended whenever it appears expenditures will exceed the total budget of disbursements and transfers in any budgeted fund. School districts should review the LC-2 to help determine the maximum amount available when amending the General Fund.

§13-511 provides the process for amending a budget. The process is similar to the one used to adopt the budget. A notice of Amended Budget Hearing should be published in a newspaper of general circulation within the school district four days prior to the hearing – ***not counting the day of the hearing.*** A copy of the summary of the original adopted budget that was previously published and a copy of the summary of the proposed revised budget should be included in the notice of Amended Budget Hearing.

Information required in the notice of Amended Budget Hearing includes the time, day and place of the hearing, the dollar amount of the proposed change, and the reason for the proposed amendment. The notice of Amended Budget Hearing should state the reason(s) the adopted budget is not adequate to meet the needs of the school district for the fiscal year. A notice of Amended Budget Hearing form may be found in the School District Budget Form provided by the Auditor of Public Accounts.

Whenever it becomes necessary to amend a budget, the fund or funds being amended must balance to Total Requirements must equal Total Resources Available. The amount of property taxes requested cannot be changed if the amendment is adopted after the county board of equalization has set tax levies and the county clerk has delivered the tax list to the county treasurer. The county board of equalization is required to set tax levies on or before October 15. Levies become final on November 5 and cannot be changed.

When a school district refinances a bond, expenditures of the Bond Fund (or Qualified Capital Purpose Undertaking Fund) will likely increase significantly and exceed the budgeted expenditures. In that case, that fund would need to be amended. The actual hearing to amend the budget should be done prior to the actual refinancing process.

If more receipts are received during the year than were budgeted to receive, districts are not required to amend that fund. *Amendments are only required if the district will be spending more than was originally budgeted and approved by the local school board.*

**Hold the Hearing/Adopt the Amended Budget**

The hearing to amend the budget may be scheduled before a regular board meeting. A majority of the board of education is necessary to adopt the amended budget. The vote to adopt the amended budget should occur during the board meeting following the hearing.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

### File the Amended Budget

When filing the amended budget, submit the following:

- Proof of publication of the hearing to amend the budget.
- Pages of the budget that differ from the previously adopted budget.
    - If the amendment affects the General Fund expenditures or the Allowable Reserves, an amended LC-2 must be submitted to the Department of Education through the NDE Portal. Paper copies of the amended LC-2 should be filed with the Auditor of Public Accounts and the County Clerk.
- Include board minutes showing approval to amend the district budget

**School district budget amendments and supporting materials *must be uploaded* through the LC-2 System in the NDE Portal. *Hard copies of the budget information mailed in will not be accepted*.**

These items must be filed with the following entities:

- Auditor of Public Accounts
- County Board c/o County Clerk
- Nebraska Department of Education

# PROPERTY TAX REQUEST & RESOLUTION

School district budgets are subject to a levy limitation. The levy limitation places a ceiling on the property tax rate that may be assessed against the taxable valuation in a school district. The one percent (1%) County Treasurer Fee and the Delinquent Tax Allowance must be levied within the statutory maximum levy established in §77-3442. School districts may levy above the statutory maximum levy by accessing levy exclusions. A list of these exclusions may be found in the Appendix.

The levy limitations apply to the General Fund, the Special Building Fund, and portions of the Qualified Capital Purpose Undertaking Fund. A list of school district funds may also be found in the Appendix.

The statutory maximum levy is $1.05 plus exclusions per $100 of taxable valuation for school districts.

## Calculating the Property Tax Levy

To calculate a property tax levy, use the following formula:

(Property Tax Request ÷ Assessed Valuation) x 100 = Property Tax Levy

**Calculating the Property Tax Request**

To calculate the amount of a tax request at a specific levy, use the following formula:

(Assessed Valuation x Property Tax Levy) ÷ 100 = Property Tax Request

## Levy Exclusions

The exclusions to the levy limitation [§77-3442(2)(d) and §77-3442(12)] are:

- ***Voluntary Termination Agreements***
  - Incentives paid for voluntary termination agreements with ***certificated TEACHERS beginning September 1, 2017,*** that meet the following stipulations:
    - The value of current and future incentives will not exceed $35,000 in total.
    - All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
    - The voluntary termination agreement was not part of any collective bargaining agreement.
    - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
  - Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with ***certificated STAFF who are retiring prior to September 1, 2017****:*
    - *Prior to July 1, 2009, or*
    - *Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or*
    - *Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.*

- **Special Building Fund** projects commenced prior to April 1, 1996 – The amounts levied to pay for special building fund projects commenced prior to April 1, 1996. Commenced is defined as "any action taken by the school board on the record which commits the board to expend district funds in planning, constructing, or carrying out the project."

- ***Judgments not covered by liability insurance*** – The amount levied for judgments obtained against a political subdivision that are not covered by liability insurance.

- ***Lease-purchase contracts*** *approved prior to July 1, 1998* – Only amounts levied for lease-purchase contracts approved prior to July 1, 1998.

- ***Bonded indebtedness***– The amount levied to retire bonded indebtedness (principal and interest only) that has been approved according to law and secured by a levy on property. This includes repayment of bonds from the General Fund, Bond Fund and Qualified Capital Purpose Undertaking Fund.
  - This exclusion ***does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

## Taxing Funds and Exclusions Specific to the Funds

School districts request property taxes in four funds – General Fund, Special Building Fund, Bond Fund and Qualified Capital Purpose Fund. These are considered the "*Taxing Funds*" of a school district.

The funds are listed below along with exclusions for the fund and any other restrictions on the levy of the fund.

- ***General Fund*** – School districts may access any of the following levy exclusions, unless otherwise noted.
  - Voluntary termination agreements meeting eligibility criteria.
  - Judgments not covered by liability insurance.
  - Only lease-purchase contracts approved prior to July 1, 1998.
  - Bonded indebtedness. (Principal and interest only)
    - ***Does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- ***Bond Fund***
  - Bonded indebtedness. (Principal and interest only)
    - ***Does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

- ***Special Building Fund***
  - Special Building Fund projects commenced prior to April 1, 1996.
  - Only lease-purchase contracts approved prior to July 1, 1998.
  - There is a statutory maximum levy of 14¢ with board approval and 17.5¢ with voter approval.

# PROPERTY TAX REQUEST & RESOLUTION

- ***Qualified Capital Purpose Undertaking Fund*** (QCPUF) – Bonded indebtedness. (principal and interest only)
  - The statutory maximum levy for the QCPUF is 3¢.
  - QCPUF bonds issued by the board prior to April 22, 2016, can exceed the 3¢ maximum levy but cannot be more than 5.2¢.
  - QCPUF bonds issued in any given year can exceed the 3¢ maximum levy if valuation is lower than the valuation in the year in which the district last issued QCPUF bonds and the 3¢ maximum levy is insufficient to meet the combined principal and interest obligation.
  - QCPUF Projects financed by a bond issued by the board must be for ***existing*** buildings and is limited to 10 years.
  - Includes repayment of Qualified Zone Academy Bonds issued prior to April 22, 2016
  - Includes the bonding authority for Qualified School Construction Bonds

When levies for all of these taxing funds are added together, the total levy must be at or below the maximum levy set forth in §77-3442, ($1.05 per $100 of assessed valuation), unless the school district has accessed one or more of the levy exclusions. When a school district accesses one or more of the exclusions to the levy limitation, the tax levy set by the county board of equalization will be greater than the maximum levy set forth in §77-3442.

A school district may also have a tax levy higher than the maximum levy set forth in §77-3442 if it held a successful election to override the levy limitation. The process to override the levy limitation may be found in the **Exceeding the Levy Limitation** section of this *Budget Text*.

**Other Levy Limitation Considerations**
An additional levy limitation is given for school districts that qualify as “Federal Aid School Districts.” This is defined in §77-3442(2)(e) as “. . . any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” Title VIII of Public Law 103-382 is more commonly referred to as Impact Aid.

As stated in §77-3442(2)(e), any school district that qualifies under this exclusion item can levy in excess of the levy limitation “to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” If a school district thinks it may qualify for this exclusion item, contact the Department of Education, School Finance & Organization Services for further information. The patrons of a school district may vote to exceed the levy limitation also referred to as a *Levy Override*.

# PROPERTY TAX REQUEST & RESOLUTION

## Levy Overrides

### Calling the Election

§77-3444(1) allows a board of education to call for a special election to exceed the levy limitation by a resolution approved by 2/3 of the board of education. Only one resolution per calendar year by the board of education may be submitted to the voters.

The patrons of a school district may call for a special election by submitting a petition signed by at least five percent (5%) of the legal voters of the school district to the board of education. Only one petition may be submitted by the legal voters each year.

The resolution or the petition must include the amount of the excess levy authority being sought, as well as the duration of the excess levy (maximum of 5 years). The county clerk/election commissioner must receive the resolution or petition at least 30 days before the election is held. The notice of the election must be made at least 20 days before the election is to be held. The election must take place prior to October 10 of the first year in which the excess levy would be in effect.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

Whenever a school district is considering holding an election to exceed the levy limitation, the school district should also review its spending authority. The vote to exceed the levy limitation may occur in conjunction with the vote to exceed the budget authority for the general fund budget of expenditures. Both votes may be necessary to give the school district the authority to spend the additional funds generated by a successful election to exceed the levy limitation. Information on combining the elections may be found in the **Exceeding Budget Authority** section of this *Budget Text*. When this situation occurs, specific language should be included in the ballot indicating the board of education is requesting authority to exceed the levy and the budget authority for the general fund budget of expenditures.

Work with the county clerk or election commissioner and legal counsel to develop the ballot language and to conduct the election.

### Ballot Language

The language on the ballot to exceed the levy limitation should include the amount of the levy in excess of the statutory maximum, which budgeted funds the levy override will cover, and the number of years (not to exceed 5 years) for the increased levy. *The ballot should also include whether or not levy exclusion items will be allowed over the excess levy being voted upon*. The school district may also wish to add the total tax levy being requested.

§77-3444(2) provides specific ballot language necessary to exceed the levy limitation. An example of a sample ballot to exceed the levy limitation may be found in the Appendix.

# PROPERTY TAX REQUEST & RESOLUTION

**Approval to Exceed the Levy Limitation**
A successful election to exceed the levy limitation provides a school district the authority to levy an amount not to exceed the maximum levy in §77-3442(2) **plus** the amount of additional levy authority approved in the election **plus** the ability to tax for the levy exclusions. Taxing for the additional levy exclusions is only available if the ballot contained language regarding the ability to tax for the additional exclusions. A copy of the ballot language and a certification of the election results must be filed with the school district's budget.

**Rescinding or Modifying the Excess Levy**
§77-3444(4) states "A political subdivision . . . may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the voters." The requirements for calling the election and approving the rescission or modification are the same as those for approving the original issue.

**Revision of the Hearing Notice for Special Hearing to Set Final Tax Request**
If a property tax request is modified as a result of information from the budget hearing or an error is found in the Hearing Notice for the Special Hearing to Set the Final Tax Request, a district may want to publish a summary of changes for transparency of the district. However, there is no statutory requirement to republish a summary of changes. The summary identifies the changes and the reasons for the change.

**Property Tax Request Resolution**
The final piece of the budget process is the Property Tax Request Resolution. The Property Tax Request Resolution asks for tax dollars based on the total property tax request of the school district. The Resolution setting the property tax request must be certified and forwarded to the county clerk on or before October 13 of the year the tax requests are to apply.

The total property tax request for the current year must remain at the same level or less than the prior year *or the additional information must be disclosed (see next section).* Districts that approve a total property tax request for the current year which is the ***same or less*** than the prior year's total property tax request, the requirements remain the same as in the past:

- Publish the notice of the *Special Hearing to Set Final Tax Request* five days before holding hearing
- Hold the *Special Hearing to Set Final Tax Request* and receive approval by the board
- Hold a board vote to pass a Resolution setting the property tax request. Include the record vote of the governing body in the Resolution.

If a district chooses to approve a total property tax request for the upcoming school year that ***exceeds*** the prior year property tax request, the requirements listed above must be met but the Resolution must include the following additional information. (*See example of Property Tax Resolution in Appendix.)*

- Name of the district.
- Amount of the property tax request for each taxing fund.
- The record vote of the governing body in passing the resolution.
- The total assessed value of the property differs from last year's total assessed value by ___%.
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $___ per $100 of assessed value.
- The (name of district) proposes to adopt a property tax request that will cause its tax rate to be $___ per $100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of district) will exceed last year's by ____percent.

# PROPERTY TAX REQUEST & RESOLUTION

*If the district approves a property tax request for the current year that is more than the previous year without the required information included the Notice of Special Hearing to Set the Final Tax Request and/or without passing a resolution (with the additional information listed above), the levy will be considered an unauthorized levy under § 77-1632. The County Board of Equalization will drop the request to the prior year request and levy when the levies are set on October 15*.

In addition, the *Notice of Special Hearing to Set Final Tax Request* must include the following information:

- Prior year's property tax request and levy.
- Levy rate to fund prior year's property tax request applied to the current valuation.
- Current year's property tax request and levy rate.
- Operating budget for each taxing fund for the prior year.
- Operating budget for each taxing fund for the current school year.
- Certified Taxable Valuation for the prior year.
- Certified Taxable Valuation for the current school year.
- Percentage increase or decrease in valuation from prior year to current school year
- Percentage increase or decrease in levy from prior year to current school year
- Percentage increase or decrease in total operating budget from prior year to current school year

The resolution setting a property tax request under this section shall be certified and forwarded to the county clerk on or before October 13 of the year for which the tax request is to apply. A copy of the resolution should also be submitted to the Auditor of Public Accounts and the Department of Education.

## Timeline for the Property Tax Request

Be sure to confirm that the property tax request that has been approved by school board matches the property tax request and levy that is set by the County Board of Equalization on October 15.

If you find an error in the levies, contact the County Board of Equalization ***immediately*** to correct the information. **On November 5, the property tax request and levy are final and cannot be changed.**

| Date | Activity |
|---|---|
| October 13 | Resolution setting the property tax requests due to County Clerk and Auditor of Public Accounts |
| October 15 | County Board of Equalization sets property tax levies for all taxing funds. |
| **November 5** | **Property tax levies are final.** |

# GLOSSARY

**Access to Prior Year's Unused Budget Authority** – an amount equal to the lesser of 2% of the prior year's adjusted general fund expenditures or the prior year's total unused budget authority. This amount is calculated by the Department of Education.

**Adopted Budget**– the document adopted by a board of education. Provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the budget.

**Amended Budget**– the document that reflects a change in expenditures for any fund. Budgets may be amended through the last day of the school fiscal year (August 31). An amendment should occur whenever it has been determined the amount of budgeted expenditures originally adopted will not meet the financial needs of the school district.

**Applicable Allowable Reserve Percentage** determined by §79-1027. The percentage is based on the average daily membership (ADM) of a school district. Places a limitation on the amount of funds that may be budgeted as necessary cash reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund.

**Assessed Valuation** – certified by the county assessor on or before August 20. Includes all real, personal, and centrally assessed valuation in a school district. Used by the county board of equalization to determine the tax levy for each taxing fund in a school district.

**Basic Allowable Growth Rate** – determined by §77-3446 and §79-1025. The basic allowable growth rate for 2022/23 is 2.5%. May also be referred to as BAGR.

**Budget** – the document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the adopted budget or the School District Budget Form.

**Budget Authority** – the total amount of funds that may be budgeted to be expended during a school fiscal year. In the General Fund, this includes special education expenditures, special grant funds and non-special education expenditures.

**Budget Based Calculation** – a method for determining General Fund certified budget authority found in §79-1023(4). This calculation uses the prior year's budget information, and the ensuing year's Formula Needs.

**Budget Factors Certification** – a document provided by the Department of Education that notifies school districts of their budget authority. Includes required information for preparing the LC-2 for the ensuing school fiscal year.

**Certification of Taxable Value** – the document from the county assessor that certifies the amount of assessed valuation for the school district. A school district that has land in more than one county will receive this document from each county assessor.

# GLOSSARY

**Certified Budget Authority** - the greater of the Budget Based Calculation, the Student Growth Adjustment, or the Formula Needs Calculation for the General Fund. Certified budget authority plus Access to Prior Year's Unused Budget Authority is the amount that must stay within the expenditure limitation.

**Exclusions** – items that are removed from the levy limitation or the General Fund expenditure limitation. Levy limitation exclusions are found in §77-3442 and expenditure limitation exclusions are found in §79-1003(40) and §79-1028.01.

**Expenditure Limitation** – a restriction or limit in General Fund budgeted expenditures for a school district. May also be referred to as the General Fund spending lid.

**Formula Needs Based Calculation** – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the total formula needs certified for the ensuing school fiscal year and the budgeted special education expenditures from the prior school fiscal year.

**General Fund Budget of Disbursements and Transfers** – the total amount of disbursements a school district estimates spending during a school fiscal year. A school district may not exceed this total amount. May also be referred to as General Fund Budget of Expenditures.

**LC-2** – the Lid Computation form. The LC-2 assists a school district in preparing the budget to stay within the statutory expenditure limitation. The LC-2 is available as an online data collection through the NDE Portal. May also be referred to as the Lid Computation Form or the Budget Form LC-2.

**Levy** – the rate at which property is taxed based on each $100 of assessed valuation. Restricted by §77-3442. School districts are under a statutory maximum levy plus exclusions. May also be referred to as the tax rate.

**Levy Exclusions**– items that are removed from the statutory maximum levy calculation. Levy limitation exclusions are found in §77-3442.

**Levy Limitation**– a restriction on the tax requests for all taxing funds for a school district. The statutory maximum levy is $1.05 plus exclusions per $100 of assessed valuation for all taxing funds. Bond Principal and Interest are exempt from the Levy Limitation. May also be referred to as the levy lid.

**Local System**– a learning community, a unified system or a Class III, IV or V school district.

**Nebraska Budget Act**– the portions of state statute (§13-501 through §13-512) that refer to the budget practices and procedures that all political subdivisions must follow.

**Necessary Cash Reserve** – an amount of budgeted funds to provide a stable cash flow during a school fiscal year. Limited by the Applicable Allowable Reserve Percentage (only impacts the General, Depreciation and Employee Benefit Funds) or by 50% of the total expenditures in a budgeted fund less capital outlay.

# GLOSSARY

**Notice of Amended Budget Hearing**– information that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing to amend the current school fiscal year budget, the dollar amount of the amendment, and the reason for amending the budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Contains the proposed amendment to the current school fiscal year budget and also contains a copy of the originally published budget summary. May also be referred to as the Notice of Amended Budget Hearing and Budget Summary.

**Notice of Budget Hearing**– the form that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing on the ensuing school fiscal year budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication ***but not the day of the hearing*** in the four-day requirement. Details the total receipts, expenditures, cash reserves, and property tax request for the school district. May also be referred to as the Notice of Budget Hearing and Budget Summary.

**Notice of Special Hearing to Set Final Tax Request**– required by §77-1601.02. Provides notice to the taxpayer of the opportunity to provide input on the amount of property taxes being requested for the upcoming school fiscal year. The hearing notice must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement.

**Notice of Summary of Changes**– information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

**Proof of Publication**– received from the newspaper that provides documentation the notice of hearing was published. May also be referred to as the Affidavit of Publication.

**Property Tax Request**– the total dollar amount of funds that will need to be generated through taxes to meet the needs for the upcoming school fiscal year. Includes county treasurer's commission and an amount for delinquent taxes.

**Property Tax Resolution** – details the amount of property taxes required by the district to meet the needs for the upcoming school fiscal year. Includes the increase in the total operating budget, total tax request for each fund, the percentage increase (or decrease) in assessed property valuation for the district, the tax rate for each taxing fund, and the roll call vote of the board members. This document must be provided to County Clerks by October 13 each year.

**Schedule A –** an attachment to the School District Budget Form. Provides the amount of general fund expenditure exclusions.

**Schedule B** – an attachment to the School District Budget Form. Provides the amount of the total personal and real property tax request that is excluded from the levy limitation. Also calculates the amount of personal and real property tax request that is under the $1.05 levy limitation

**Schedule D** – an attachment to the School District Budget Form. Identifies current year costs and future costs specified in the district superintendent contract. (§79-2401 to 79-2405)

# GLOSSARY

**School District Budget Form**– the document from the State Auditor's Office that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each taxing fund. Required by the Nebraska Budget Act. Also referred to as the budget or budget document.

**Special Education Budget of Disbursements and Transfers**– the estimated General Fund expenditures for special education activities. Includes instructional and transportation costs. May also be referred to as Special Education Budget of Expenditures or Special Education Expenditures.

**School Fiscal Year** –begins on September 1 and ends on August 31.

**Special Grant Funds**– exclusions to the General Fund expenditure limitation. State Board of Education approves the list of special grant funds for each school fiscal year. Special Grants are funds receipted and expended for a specific purpose. Special grant funds do not increase the property tax request for a school district.

**Spending Authority**– the total amount of expenditures actually budgeted in each fund on the School District Budget Form.

**Statutory Maximum Levy** – the maximum levy per $100 of taxable value. The maximum General Fund levy for school districts is $1.05 plus exclusions.

**Student Growth Adjustment** – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the prior year's budget information and the ensuing year's Student Growth Adjustment component of State Aid.

**Student Growth Correction** – a State Aid data component used to determine Student Growth Adjustment budget authority. The difference between the Student Growth Adjustment component of State Aid and the average daily membership for the most recently available complete data year.

**Tax Equity and Educational Opportunities Support Act**– the statutory provisions for calculating and certifying State Aid and Budget Factors to school districts. May also be referred to as TEEOSA.

**Total Budget of Disbursements and Transfers**– the total amount of expenditures required to operate a school district for a school fiscal year. This amount is the maximum a school district may expend. May also be referred to as Total Budget of Expenditures.

**Total Unused Budget Authority**– the prior year's unused budget authority reduced by access to the prior year's unused budget authority and increased by the current year's unused budget authority. Total unused budget authority is calculated on the LC-2 and carries forward into future school fiscal years.

**Unused Budget Authority**– the difference between total allowable General Fund budget authority and total adjusted general fund budget of disbursements and transfers. Unused budget authority is calculated on the LC-2 and is a component of Total Unused Budget Authority.

# BALLOT TO EXCEED LEVY LIMITATION

## Levy Override – Exceeding the Levy Limitation

*Language taken from §77-3444(2)*

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

The ballot may also contain the total levy being proposed and whether levy exclusions will be utilized above the total levy being requested.

> "Shall ***{School district name}*** be allowed to levy a property tax not to exceed ***{Amount}*** cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year ***{Year}*** for the purposes of ***{Choose as many as applicable: general operations; building construction, remodeling or site acquisition; or both general operations and building acquisition, remodeling or site acquisition.}****?*"

Complete the ballot with the following information:

- The name of school district.
- The amount of the proposed increase over the statutory maximum tax levy.
- The numbers of years for the proposed tax levy.
- The purposes for the proposed levy.

# BALLOT TO EXCEED EXPENDITURE LIMITATION

## Exceeding the Expenditure Limit

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

Please note that the amount of additional budget authority is accessed for only the year identified in the ballot language.

> "Shall **(school district name)** be allowed to exceed the certified budget authority for the General Fund Budget of Expenditures prescribed by law and not including the provisions or exclusions found in §79-1028.01 by a sum of (**amount)** dollars for the (year) General Fund Budget of Expenditures?"

Complete the ballot with the following information:

- The name of the school district.
- The budget year of the proposed increase in budget authority.
- The amount of the proposed increase in budget authority.

# PROPERTY TAX RESOLUTION - EXAMPLE

This auto-fill form is available in the School District Budget Document.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. _____**

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of _____ passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of _____ resolves that:

1. The 2021-2022 property tax request be set at:

| | | |
|---|---|---|
| General Fund: | $ | - |
| Bond Fund: | $ | - |
| Special Building Fund: | $ | - |
| Qualified Capital Purpose Undertaking Fund: | $ | - |

2. The total assessed value of property differs from last year's total assessed value by 0 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0 per $100 of assessed value.

4. _____ proposes to adopt a property tax request that will cause its tax rate to be 0 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of _____ will increase or decrease last year's budget by 0 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by _____, seconded by _____ to adopt Resolution #_____.

| Voting yes were: | Voting no were: |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Dated this _____ day of _____, 2021

# BUDGET TIMELINE

| Date | Budget Activity |
|---|---|
| January 31 | Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority. |
| February 23 | ♦ 2022/23 State Aid Certification<br>♦ 2022/23 General Fund Certified Budget Authority and Allowable Reserve Percentage Certification |
| March 15 | Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger |
| April 15 | Reduction in Force deadline |
| Late June | School District Budget Form, LC-2, Budget Text and related documents available |
| August 20 | Assessed valuation certified by county |
| September 5 | Deadline to notify County Clerk if joint public hearing required and supply information |
| September 17-29th | Joint Public Hearing scheduled during this time if required |
| September 30 | Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts, County Clerk. Materials to submit:<br>♦ School District Budget Form (Cover Page through Page 6)<br>♦ Proof of Publications for Notice of Budget Hearing & *Special Hearing to Set Final Tax Request<br>♦ Property Tax Resolution<br>♦ Schedules A, B, D<br>♦ Certification of Taxable Value<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *levy limitation* (if applicable)<br>♦ LC-2<br>• The LC-2 (which includes the Special Grants Fund List) will be submitted online to NDE through the NDE Portal<br>• A paper copy of the LC-2 & Special Grants Fund List will be filed with the Auditor of Public Accounts & the County Clerk<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *expenditure limitation* (if applicable)<br>♦ Board Minutes showing approval of district budget<br>♦ Interlocal Form<br>*Special Hearing notice not needed if Joint Public Hearing was required |
| October 13 | Resolutions setting all tax requests filed. |
| November 5 | Tax requests become final |
| December 31 | Filing deadline for the Report of Joint Public Agency & Interlocal Agreements<br>♦ File with the Auditor of Public Accounts |

# LEVY & EXPENDITURE EXCLUSIONS

| Levy Exclusions | Expenditure Exclusions |
|---|---|
| Voluntary Termination Agreements | Voluntary Termination Agreements |
| Certain Lease Purchase Contracts | |
| Judgments Not Covered by Liability Insurance | Judgments Not Covered by Liability Insurance |
| Special Building Fund Projects | |
| Bonded Indebtedness | |
| | Repairs to Infrastructure Due to Natural Disaster |
| | Distance Education Courses |
| | Retirement Contribution Increase |
| | Retirement Incentive Plan |
| | Staff Development Assistance |
| | Data Transmission Networks Exclusion |
| | Early Childhood Education Grants |
| | New Elementary Attendance Site(s) |
| | Special Grant Funds |
| | Special Education Expenditures |
| | Native American Impact Aid |

# TEMPLATE
# Retirement Contribution Increase

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

*(Current Date)*

Nebraska Department of Education
School Finance & Organization Services

RE: 2022/23 Retirement Contribution Increase
***(List Name of School District and County-District Number)***

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2022/23 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2022/23 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2022/23 LC-2.

| Round to the Nearest Dollar | | |
|---|---|---|
| 2022/23 Staff Salaries Subject to Retirement | 1.10 | |
| Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)* | 1.20 | 0 |
| Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]* | 1.30 | 0 |
| **Requested Retirement Contribution Increase Expenditure Exclusion** *[Subtract amount on Line 1.30 from amount on Line 1.20]* | **1.40** | **0** |

*Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).*

Please feel free to contact me if you have any questions related to this request.

Sincerely,

(Name of Superintendent)
(List Name of School District and County-District Number)

rev. April 2022

Complete four highlighted areas before submitting form.

***Email the completed template to stephanie.degroot@nebraska.gov for State Board Approval.***

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Voluntary Termination Exclusion

## Voluntary Termination Agreements in place *September 1, 2017 and after*

**(Date of Request)**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**(List Name of School District and County District Number)**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

***Voluntary Termination Agreements in place beginning September 1, 2017 for Certificated Teachers and are not part of a Voluntary Termination Agreement resulting from a Collective Bargaining Agreement.***

**Total amount being paid as incentives during the 2022/23 school year for these agreements:**

| | |
|---|---|
| *Total Annual Salary & Benefits of terminating teachers:* | |
| *Total Annual Salary & Benefits of replacement teachers:* | |
| *Net savings over 5 years:* | $ - |

***Expenditure Exclusion Request:*** $ -

This is also verification that the Voluntary Termination Agreements listed above meet all of the qualifying criteria to be utilized as an expenditure exclusions as required in §79-1028.01 & 79-8,142.

**(Name of Superintendent)**
**(List Name of School District and County District Number)**

**Complete all highlighted areas before submitting form.**
**Email the completed templates to stephanie.degroot@nebraska.gov for State Board Approval.**

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Voluntary Termination Exclusion

## Voluntary Termination Agreements in place *prior to September 1, 2017*

**(Date of Request)**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**(List Name of School District and County District Number)**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

**Our request qualifies under the following timeframe criteria:**

1) Amount being paid during the 2022/23 school year for Voluntary Terminations occuring prior to July 1, 2009: _____

2) Amounts being paid during the 2022/23 school year for Voluntary Terminations occuring between 8/31/2011 and 8/31/2013: _____

3) Amounts being paid during the 2022/23 school year for agreements approved prior to the 2017/18 school year: _____

3a) For agreements approved to begin with the 2022/23 year, district must show a net savings in salary and benefit costs over a five year period. Complete info below:

| | |
|---|---|
| Total annual salary & Benefits of terminating staff: | |
| Total Annual Salary & Benefits of replacement staff: | |
| **Net Savings over 5 years:** | $ - |

***Expenditure Exclusion Request:*** **$ -**

**(Name of Superintendent)**
**(List Name of School District and County District Number)**

Complete all highlighted areas before submitting form.
**Email the completed templates to stephanie.degroot@nebraska.gov for State Board Approval.**

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Early Childhood Education Grant Exclusion

| Eligible Districts for 2022/23 School Year | | 2021/22 Grant Amount | Amount to request as the 2022/23 Expenditure Exclusion |
|---|---|---|---|
| 84-0003 | Stanton Community Schools | $ 107,426 | **$ 110,112** |
| 77-0027 | * Papillion La Vista Community School | $ 50,000 | **$ 51,250** |
| 28-0066 | * Westside Community Schools | $ 130,000 | **$ 133,250** |

* 2020/21 Expansion Grants

*2022/23 Early Childhood Education Grant amounts have been increased by the 2022/23 Basic Allowable Growth Rate (2.5% BAGR) to calculate the amount that can be* requested as the 2022/23 Expenditure Exclusion.

# TEMPLATE
# Early Childhood Education Grant Exclusion

2022/23 Early Childhood Education Grant Expenditure Exclusion Request

(Current Date)

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Early Childhood Education Grant Expenditure Exclusion Request
*(List Name of School District and Co-District #)*

As an eligible school district, we are requesting approval from the State Board of Education for the Early Childhood Education Grant Expenditure in the amount of the 2021/22 Early Childhood Education Grant increased by 2.5% (or Early Childhood Education Expansion Grant) received by the district.

The amount requested as this expenditure exclusion is $ _____

Sincerely,

(Name of Superintendent)
(List Name of School District and Co-District #)

Complete shaded areas before submitting request.

***Email the completed template to stephanie.degroot@nebraska.gov for State Board Approval.***

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# SCHOOL DISTRICT FUNDS

The funds available to a school district are listed below. Please refer to the ***Accounting Structure & Users' Manual*** for a detailed explanation on the classification and use of the funds.

**General Fund** – The General Fund finances all facets of services rendered by the school district.

**Depreciation Fund** – A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund.

**Employee Benefit Fund** – An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees.

**Contingency Fund** – A Contingency Fund is authorized by statute and may be established by a school district to fund uninsured losses and legal fees incurred for defense against public losses.

**Activities Fund** – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities.

**School Nutrition Fund** – The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. Formerly School Lunch Fund.

**Bond Fund** – The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest and other related costs.

**Special Building Fund** – A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. Revenue and disbursement transactions related to district-owned teacherages are included in the Special Building Fund. Levy limited to 14¢ but up to 17.5¢ with voter approval.

**Qualified Capital Purpose Undertaking Fund** – A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers, the repayment of a qualified zone academy bond, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for ***existing*** facilities. Effective April 22, 2016, the levy is limited to 3¢. The 3¢ maximum levy can be exceeded if the valuation has decreased, and the bond principal and interest obligation cannot be met with the 3¢ levy.

**Cooperative Fund** – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies.

**Student Fee Fund** – The Student Fee Fund is a separate school district fund, not funded by tax revenue, into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited.

# RESOURCES

Listed below are websites for the Department of Education and other State Agencies. These websites contain information on budgeting, property tax assessment and laws of the State of Nebraska.

**Nebraska Department of Education**
http://www.education.ne.gov

This is the Department of Education website. It contains links to all areas/sections of the Department of Education. Check this website for information and updates to any program administered by the Department of Education.

**Nebraska Department of Education Portal**
http://portal.education.ne.gov/

This is the doorway to all NDE online data collections. It includes the Grants Management System (GMS), the Consolidated Data Collection (CDC), the LC-2 and the Annual Financial Report.

**Finance & Organizational Services**
http://www.education.ne.gov/FOS/

This website contains information and data for School Finance, State Aid, Pupil Transportation, Exempt Schools, Reorganization of School Districts, GMS, and Payment Information.

**NDE Payment Information**
http://www.education.ne.gov/FOS/PaymentInformation/Index.html

This website contains information on all payments made by NDE to a school district. Contact the Department of Administrative Services, Accounting Division (402-471-2581) for information on other payments from the State of Nebraska.

**Auditor of Public Accounts**
http://www.auditors.state.ne.us

This website contains budget and audit information databases, copies of budget forms, a budget timeline and other information related to the budget process for political subdivisions.

**Department of Revenue – Property Assessment Division**
http://www.revenue.ne.gov/PAD/index.html

This website contains information on assessment practices, a calendar of the assessment process and regulations and directives used to assess property.

**Nebraska Legislature**
http://nebraskalegislature.gov/

A comprehensive website containing links to State Statutes, the Nebraska Constitution, the Uniform Commercial Code, and documents and reference materials related to the Nebraska Legislature.

# Political Subdivision Budgets – Frequently Asked Questions

These frequently asked questions are provided to assist Nebraska political subdivisions by answering common questions that may arise while preparing/completing their budget. The answers contained within are intended to be consistent with relevant State statutes.

Political subdivisions should consult with their legal counsel on all matters involving the legal interpretation of the State statutes.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

State Capitol, Suite 2303
Lincoln, Nebraska 68509-8917

Phone: 402-471-2111
Fax: 402-471-3301

**Questions - E-Mail:** Jeff.Schreier@nebraska.gov
**Website:** https://auditors.nebraska.gov

Last Updated 6/17/22

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- Can the budget be adopted at the budget hearing, or does it have to be adopted at a separate meeting?
- What needs to happen if the budget adopted is different from the published budget?
- How do you amend a previously adopted budget during the fiscal year?
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***LB 644 – Joint Public Hearing, Postcard, Allowable Growth Questions***

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## General Questions:

- **Does my subdivision need to file a budget?**

If your political subdivision asks for property taxes or receives State Aid as defined in section 13-518, you are required to complete the budget forms.

If your political subdivision will not have a property tax request or receive State Aid, you only need to complete the Budget Waiver form to satisfy the budget filing requirement. If your political subdivision is not involved in any Interlocal Agreements, please mark "No" on the Budget Waiver Form. If your political subdivisions is involved in Interlocal Agreements, you must also file the Interlocal Agreement report with our office by September 30th.

You are also still required to meet the audit or audit waiver requirement.

- **When and where do I file my budget?**

When: Budgets need to be postmarked on or before September 30th each year.

Where: Budgets are filed with the Auditor of Public Accounts and the County Board (c/o County Clerk). School Districts also must submit their budget to the Nebraska Department of Education. For our office (the Auditor of Public Accounts) there are two ways to file your budget; however, please only submit your budget by one of these methods:

**Mail** – Submit a paper copy of your budget including any attachments necessary that are securely stapled together to: PO Box 98917 – Lincoln, NE 68509-8917.

**Submit Online** – From our website (auditors.nebraska.gov) select "SUBMIT your Audit or Budget" from the left side of the screen and follow the steps. You can upload up to three PDF files that contain your budget along with any attachments.

Budgets submitted through the website will receive a confirmation of receipt. Our office will not provide a confirmation of receipt for budgets submitted through the mail. We encourage budgets be submitted through the website whenever possible.

- **When do County Assessors certify valuations?**

County Assessors must certify valuations on or before August 20th each year (section 13-509).

- **When will the updated budget forms be available on the State Auditor's website?**

Our office strives to make the new budget forms available as soon as possible. We must wait until the legislative session has concluded each year to ensure no LB's were passed that require changes to the budget forms. You can typically expect the updated forms to be made available during the month of June each year.

## Budget Document Questions:

- **Do donations and other non-tax monies need to be included in the budget?**

Yes. The Nebraska Budget Act requires the reporting of public funds, which means all money, including non-tax money, used in the operation and functions of political subdivisions (section 13-503(7)).

- **Why does the County Treasurer's balance have to be included in the beginning balance?**

Section 13-504(2) requires any funds held by the County Treasurer to be included in the budget.

- **How do you add the County Treasurer's balance and still have beginning and ending balances agree?**

You must determine the amount held at the County Treasurer's office at the end of the fiscal year and then include that as receipts for that fiscal year. This will then increase the ending balance and then you include as part of your beginning balance for the next fiscal year. Also, please refer to the Budget Form Instruction Manual.

- **As a Municipality, when would I use the Summary of Proprietary Function Funds page?**

The Summary of Proprietary Function Funds page should only be used if the municipality files a separate budget for proprietary functions as allowed by the Municipal Property Function Act.

- **I found a calculation error in my budget after it was adopted. Now what do I do?**

If it has been less than 30 days since the budget was adopted:
If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, and County Clerk. You are not required to hold a hearing or publish the change. If total amount budgeted changes by more than 1% or property taxes increase, you need to follow procedures to amend the budget.

If it has been more than 30 days since the budget was adopted:
You must follow the procedures of amending the budget that are found in section 13-511. This includes holding a hearing, publication and then filing the new forms with the State Auditor, and County Clerk.

- **The County Assessor changed the certified valuation after the budget and tax request was adopted. Do I need to do anything?**

The change causes the levy to exceed the levy limit:
The budget will need to be amended to reduce the property tax request so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced, or raises the levy, but is still within the levy limit:
The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

- **The budget forms are not working. What is the password to unprotect the workbook?**

Our office cannot provide the password in any circumstances to ensure the forms remain consistent and accurate for all political subdivisions across the State. If you think there is an issue, please contact our office.

- **Can your office just complete the budget forms for me?**

No, unfortunately we are not able to complete the budget forms for political subdivisions. However, we are available to assist with answering any questions that may arise during the budget process.

## Hearing and Notice Questions:

- **Does my political subdivision need to hold a special hearing to set the tax request?**

Political subdivisions that have a levy limit (Counties, Municipalities, Schools, Learning Community, ESUs, NRDs, SIDs, and Community Colleges) must hold this hearing. This hearing can be done on the same day as the budget hearing and we have included a combination hearing notice in the budget packets that can be used.

Political subdivisions that must request levy allocation from a county or municipality (Fire Districts, Townships, Agricultural Societies, Airport Authorities, etc.) do not have to hold this hearing.

- **What are the options for giving notice for the budget hearing?**

This notice must be published in a newspaper of general circulation. The notice must be published at least four days prior to the date of the hearing (section 13-506). This means the day of publication can be included in the four days, but the day of the hearing cannot be included. If the notice is published, you must submit a copy of the affidavit of publication from the printer when submitting your budget.

If your political subdivision's total budget of disbursements and transfers does not exceed $10,000, you also have the option to post notice at the governing body's principal headquarters to satisfy this requirement. The ability to mail notices to each resident is no longer allowed. Notices can only be published or posted.

- **What changes to the budget hearing are required due to LB 148?**

The following new requirements for the budget hearing were implemented by LB 148:

- The budget hearing must be held separately from regularly scheduled meetings and cannot be limited by time. Nothing indicates the budget hearing cannot be held the same day as a meeting, the budget hearing just cannot be limited by time.
- At least three copies of the proposed budget must be available to the public.
- A presentation must be given outlining the key provisions of the proposed budget, including, but not limited to, a comparison with the prior year's budget.
- Any member of the public desiring to speak of the proposed budget must be allowed to address the governing body and given a reasonable amount of time to do so.
- The methods and dates of meeting notices must be recorded in the meeting minutes.

- **Can the budget be adopted at the budget hearing, or does it have to be adopted at a separate meeting?**

Our office is of the opinion that the budget **cannot** be adopted at the budget hearing. Section 13-506(1), as amended by LB 148 (2020), provides the following, in relevant part, regarding the budget hearing:

*Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. . . . After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. . . .*

Therefore, each political subdivision is required to hold a budget hearing each year, and another separate and distinct meeting, **after the budget hearing**, to adopt the budget and take any other action necessary by the governing board. The budget cannot be adopted at the budget hearing, or prior to the budget hearing.

The Sample Notice of Budget Hearing and Budget Summary included in the budget forms is **only for the Budget Hearing**. Each political subdivision must also provide separate public notice, maintain an agenda, and follow all requirements of the Open Meetings Act for the separate meeting to adopt the budget and any other action necessary by the governing board.

If the governing board would like to hold this separate meeting immediately following the conclusion of the budget hearing, it is recommend that language similar to the following is included in the public notice for that other meeting, regarding the time this separate meeting will start:

*The regular board meeting of the _____ will commence immediately upon adjournment of the preceding budget hearing, which will begin at _____ __.m on _____, 2021, and continue until all attendee testimony has concluded.*

- **What needs to happen if the budget adopted is different from the published budget?**

If the adopted budget reflects a change from what was published, a notice of the summary of changes must be made within twenty (20) days after its adoption setting forth the items changed and the reasons for such changes (section 13-506). No public hearing is required if the summary of changes is published within twenty (20) days.

If a summary of changes is not provided within 20 days, the budget has not been legally adopted. The governing body must conduct another budget hearing, giving proper notice, and re-adopt its budget.

- **How do you amend a previously adopted budget during the fiscal year?**

Political subdivisions can amend their previously adopted budget during the fiscal year if unanticipated circumstances arise. Some of the most common reasons for amending a budget are issuance of bonds, refunding of bonds, or being awarded a grant. By law, the total budget of disbursements and transfers cannot be exceeded. Keep in mind it is not possible to change the amount of property taxes after the levies are finalized. Section 13-511 specifies the requirements necessary to amend the budget. A public hearing must be held with notice given at least five days in advance. The notice must be given in the same manner as the original budget hearing, and the notice must include the following:

  - The time and place of the hearing.
  - The amount in dollars of additional or reduced money required and its purpose.
  - A statement setting forth the nature of the unanticipated circumstances and, if the budget is increased, why the previously adopted budget cannot be reduced during the remainder of the year.
  - A copy of the summary of the originally adopted budget previously published.
  - A copy of the revised budget as adopted must be filed with the County Board and the Auditor of Public Accounts.

Instructions for amending a budget and sample forms are available on our website.

- **My notice did not get printed, now what do I do?**

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The four-day rule still applies. If there is not time to publish and hold a meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible. We recommend scheduling the budget hearing and publishing notice earlier rather than later to give your subdivision extra time should this situation arise.

## *LB 644 – Joint Public Hearing, Postcard, Allowable Growth Questions*

- **Who does the allowable growth provision of the Property Tax Request Act apply to? Does it apply to Villages?**

The allowable growth provisions of the Property Tax Request Act apply to Counties, Cities, Community Colleges, and School Districts. It does NOT apply to Villages.

- **Who "runs" or is in charge of the Joint Public Hearing?**

The County Clerk, or designee, is responsible for organizing the joint public hearing.

- **Is each political subdivision required to attend the Joint Public Hearing required to publish notice in the newspaper?**

No. The County Clerk is responsible for publishing notice in the newspaper for the Joint Public Hearing in their County.

- **Do I have to hold three hearings now?**

No. All political subdivisions must hold the budget hearing required by § 13-506. Villages, ESUs, NRDs, SIDs, and Learning Community must hold their own Special Hearing to set the Final Tax Request required by Neb. Rev. Stat. § 77-1632. Cities, Counties, School Districts and Community Colleges will hold either:

1) Special Hearing to Set Final Tax Request (if property tax request is not over the Property Tax Request Act's allowable growth percentage);
2) **OR;** attend the Joint Public Hearing in the County where the political subdivision's principal headquarters are located (if property tax request exceeds the allowable growth percentage).

- **What happens if my political subdivision's property tax request on the final adopted budget is different than the property tax request that was provided to the County Clerk by September 5th?**

If your political subdivision notified the County Clerk by September 5th that you were planning to exceed the allowable growth percentage and were included on the postcard and attended the joint public hearing, the final property tax request on the adopted budget is not required to be the same as the amount provided to the County Clerk by September 5th. It could be more, or less.

If your political subdivision **did not** notify the County Clerk by September 5th that you were planning to exceed the allowable growth percentage and **were not** included on the postcard and **did not** attend the joint public hearing, the final property tax request on the adopted budget **must be within the allowable growth percentage.**

## Lid on Restricted Funds:

***The following answers apply to all political subdivisions other than School Districts. School Districts should refer to the Budget Instructions for Schools.***

- **What does the lid on restricted funds mean to my political subdivision?**

The biggest misconception about the lid on restricted funds is that the lid is on disbursements. There is no lid on disbursements. The lid on restricted funds limits the amount of restricted funds that can be generated by the political subdivisions during the budget year. Therefore, the amounts included on the Lid Supporting Schedule under Calculation of Restricted Funds must agree to the amounts you are budgeting to receive for each of the restricted funds.

- **What are "Restricted Funds"?**

Section 13-518(6) defines what type of receipts are included under the label restricted funds. The primary component of restricted funds is property taxes. Other types of receipts included in the definition of restricted funds include state aid, motor vehicle pro-rate, in-lieu of taxes, local option sales taxes, motor vehicle taxes, and transfers of surplus fees. Please refer to section 13-518(6) and the Lid Supporting Schedule in the budget forms for a complete listing of all types of receipts that are included in the definition of restricted funds.

- **What does it mean when the Governing Board approves the additional 1% increase in restricted funds authority each year?**

The biggest misconception is that the approval of the additional 1% increase in restricted funds authority means the Board is approving increasing the political subdivision's actual property tax request by 1%. This increase is to the political subdivision's authority, not the actual tax request. By approving the additional 1%, the Governing Board is only increasing their authority to generate additional restricted funds, not actually increasing the property tax request.

- **What does my political subdivision's unused restricted funds authority amount represent?**

The Unused Restricted Funds Authority amount represents the amount of additional restricted funds that could have been generated by your political subdivision, while still staying within your authority.

- **Should my political subdivision take every lid exception possible to make our unused restricted funds authority amount as large as possible?**

The decision regarding what lid exceptions should be taken must be made by the governing board. Keep in mind that the laws as currently written provide no benefit to taking exceptions that you do not need. Another important item to consider when determining what lid exceptions are taken is that if an exception for capital improvements is taken but not spent, the amount not spent must be included as a restricted fund in the following year's budget. Our office cautions political subdivisions from using the capital improvement exception if they do not need it to stay within their authority, or if there is a possibility the money will not be spent on capital improvements during the budget year.

- **Can Bond Payments be used as an exception to the lid on restricted funds?**

Yes, but the payments must be made with a restricted fund such as property tax or State Aid. If a municipality is using water fees to make the payments, then those payments are not an exception because user fees are not a restricted fund.

- **Can capital improvements that were used as a lid exception but not spent during the fiscal year be used again as a lid exception the next budget year?**

No, because you have collected the funds and the money is in the beginning balance and no longer a part of the lid on restricted funds. You must remember that you can only use exceptions if you are using restricted funds to pay for those exceptions.

- **For newly created political subdivisions, or the first year SID's are subject to the Lid on Restricted Funds, what is the beginning restricted funds authority?**

The Lid on Restricted Funds limits the amount a political subdivision can generate in restricted funds from year to year. For the first year a political subdivision is subject to the Lid on Restricted Funds, the beginning authority should be the total restricted funds included in the first budget that is subject to the lid. In subsequent years, the political subdivision will be limited to the allowable increases.

- **When are newly created SID's subject to the Lid on Restricted Funds?**

Section 13-518(4) exempts SID's that have been in existence for five years or less. So, the Lid on Restricted Funds will apply beginning with the sixth complete year the SID has been in existence, which would also be the sixth budget completed by the SID. For example, if the SID was formed on March 15, 2020, the first budget completed by the SID that would include restricted funds and a tax request would be for fiscal year 2020-2021. Fiscal year 2020-2021 through fiscal year 2024-2025 would be exempt from the Lid on Restricted Funds. The Lid on Restricted Funds would apply beginning with the fiscal year 2025-2026 budget.

- **What is the maximum bonded indebtedness exception my political subdivision can take?**

The bonded indebtedness exception is limited to the larger of your tax request for bonds, or the amount budgeted to be spent on bond principle and interest payments during the year. If you are budgeting to spend more on debt service payments than your tax request for bonds, you must be able to support what restricted funds will be used to make up the amount over your tax request for bonds. Remember, you can only take an exception to the Lid, if restricted funds, as defined in section 13-518, will be used to pay for those exceptions.

- **What is the maximum interlocal agreement exception my political subdivision can take?**

The maximum Interlocal Agreement Exception allowed is the amount of restricted funds budgeted to be spent to support each interlocal agreement. If you are not using a restricted fund, as defined in section 13-518, to pay for the Interlocal Agreement, you cannot take an exception.

For example, a County and City have an interlocal agreement for the operation of a dispatch center. The City operates the dispatch center, and the County provides funding each year to support the operation of the dispatch center. You must first determine what the City's costs are for providing dispatch services to out of town residents. If the total budgeted cost for providing dispatching services to out of town residents during the year was $200,000, and the agreement states the County will pay $75,000 to the City, the County could take an interlocal agreement exception for up to $75,000 and the City could take an interlocal agreement exception for up to $125,000, assuming restricted funds will be used to pay for these costs. The City would not be able to take an interlocal agreement exception for the full $200,000 because a portion of the costs will be paid for by the County. The money received from the County is not included in the definition of restricted funds, and therefore cannot be used as an exception.

Interlocal Agreements must be between governmental entities. The exception taken for each individual interlocal agreement must be detailed out on the Interlocal Agreement Report. The total on the Interlocal Agreement Report must agree to the amount taken as an interlocal agreement exception on the Lid Supporting Schedule.

- **I cannot control the amount my political subdivision receives for several of the restricted funds identified on the Lid Supporting Schedule. Why do they need to be included?**

Section 13-518(6) defines the type of receipts that are included under the label restricted funds. All receipts meeting that definition must be included as a restricted fund on the Lid Supporting Schedule. The original intent of including the other types of receipts in the definition of restricted funds, rather than just property taxes, was to require political subdivisions to reduce the amount of their property tax request, if they were expecting to receive additional sources of income from one of the other restricted funds.

For example, if a City implements a new sales tax, and expects to generate an additional $50,000 per year from that sales tax, assuming all other variables remain the same, and the City has zero unused restricted funds authority, the City would be forced to reduce their property tax request by $50,000 to stay within their restricted funds authority.

# Budget Form Instruction Manual

This Manual is provided to assist Nebraska political subdivisions in preparing/completing their Budget Forms in compliance with State Statutes. The information contained within is intended to be consistent with relevant State Statutes.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

State Capitol, Suite 2303
Lincoln, Nebraska 68509-8917

Phone: 402-471-2111
Fax: 402-471-3301

**Questions - E-Mail:** Jeff.Schreier@nebraska.gov
**Website:** auditors.nebraska.gov
**Submit Your Budget Online:** From website choose "Submit your Audit or Budget" from left side. Follow the steps.

4-11-2022

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# Checklist of Items to be Completed and Submitted

The complete budget document is due by **SEPTEMBER 30th**, it should include the following:

1. **Page 1 (Cover Page)**:
   - ☐ Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
   - ☐ Outstanding Bonded Indebtedness Section was completed. ***(If Applicable)***
   - ☐ Audit Waiver request is indicated by checking the box.
   - ☐ **SID's Only** - Complete the Date the SID was formed if Less than 5 years old.
   - ☐ Total Certified Valuation was completed.
   - ☐ Joint Public Agency & Interlocal Agreements is indicated by checking the box.
   - ☐ Trade Names, Corporate Names & Business Names is indicated by checking the box.
2. **Page 2 (Budget Form)**:
   - ☐ Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
   - ☐ Column 1, Line 30 agrees to Column 2, Line 5.
   - ☐ Column 2, Line 30 agrees to Column 3, Line 5.
   - ☐ Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
   - ☐ Transfers IN (Line 16) agree to Transfers OUT (Line 28).
   - ☐ Cash reserve is 50% or less, or explained on page 2-A
3. **Page 2-A (Transfer Page, *If Applicable*):**
   - ☐ Transfers noted on Page 2, Column 2 are explained.
4. **Page 3 (Correspondence Page):**
   - ☐ Correspondence Information is completed, indicating Contact For Correspondence.
5. **Page 4 (Lid Supporting Schedule):**
   - ☐ Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
   - ☐ Other Restricted Funds agree to amounts in Column 3, Page 2.
   - ☐ Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
   - ☐ Line (7) agrees to Line (11).
6. **Pages 5 (Lid Computation Form):**
   - ☐ Line (1) agrees to last year's budget Page 6, Line (8).
   - ☐ Line (10) is greater than or equal to zero.
7. **Page 6 (Capital Improvements)*:***
   - ☐ Listing of capital improvement projects being used as a lid exemption. Total agrees to amount used as Lid Exemption (Page 4, Line 10)
8. **Page 7 (Levy Limit Form, *If Applicable*):**
   - ☐ Total Personal and Real Property Tax Request (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.

**Attachments:**

- ☐ Certification of Valuation(s). (From County Assessor)
- ☐ Board minutes approving Budget.
- ☐ Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- ☐ Board minutes documenting request for Audit Waiver. ***(If Applicable)***
- ☐ Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. ***(If Applicable)***
- ☐ Special election Sample Ballot and Results or townhall meeting Record of Action. ***(If Applicable)***
- ☐ **(Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. ***(If Applicable)***
- ☐ Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- ☐ Report of Interlocal Agreements and Trade Names. Due on or before September 30th.
- ☐ Fire Districts & Townships (If Requesting Audit Waiver: All items noted on the "Checklist" tab of the budget forms are included with budget submission.

# Overall Basic Budget Information

## 1. Required Filers

Does your subdivision need to file a budget? **Please read the following carefully.**

***Will your subdivision have a property tax request or receive state aid as defined in section 13-518 for the budget year?***

**YES** – You will be required to file a budget.

**NO** – Complete the ***Budget Waiver Form*** and mail or submit form online. You are finished with the requirements of the Nebraska Budget Act for this budget year.

**REMINDER**: Your political subdivision will still be required to file the following:

- An audit or request an audit waiver. If requesting an audit waiver, please complete a separate Audit Waiver Form.
- The Report of Joint Public Agency and Interlocal Agreements due on or before September 30th.

## 2. Budget Filing Date

**Budgets are due September 30th** – Budget documents must be filed with the following:

The County Board (c/o County Clerk)

The Auditor of Public Accounts

- **Mail** – PO Box 98917 – Lincoln, Nebraska 68509.
  -or-
- **Submit Online** – From our website (www.auditors.nebraska.gov) select "Submit your Audit or Budget" from the left side. Follow the steps on the website.

When submitting/mailing budget documents **we strongly recommend** the documents be securely stapled or clipped together.

**Reminder**: Don't forget to make a copy for your records.

## 3. Forms



### How Do I Get My Budget Forms?

Budget forms may be downloaded and printed from the Auditor of Public Accounts website at:

**auditors.nebraska.gov**

Click on "Budget Forms and Information" from the "Local Government" button on the left side of the screen. Then select "Click Here for Budget Forms." Select your type of subdivision (i.e. SIDs, General Budgets) from the list. If your specific subdivision is not listed you will need to use General Budget Form. This page includes everything you need to complete your budget filing, including sample forms, budget document which includes supporting schedules and notices, and an Excel version of the budget document.

Budget items are available in **Microsoft Excel** complete with formulas.

- To utilize, click on the link for the Excel version of the budget you need and save the file to your computer.

If you are not able to print or download the necessary forms, please contact us by:
Phone: (402) 471-2111, Fax: (402) 471-3301, or E-Mail: Jeff.Schreier@nebraska.gov.

## 4. Notice/Hearing Requirements

**Budget Hearing – All Subdivisions** – State Statute Section 13-506 outlines what must be included in the Budget Hearing Notice.

- The budget information may be published in a summary format, but detail information must be available for public review.
- We have provided a sample form for the Notice of Budget Hearing which includes detailed instructions.
- Notice can be given in one of the following methods:
    - Published in a newspaper of general circulation within the governing body's jurisdiction. Publication must be at least four days prior to the date of the hearing. You can include the day of publication, but not the day of hearing. You must include a copy along with the affidavit of publication of the Budget Hearing Notice.
    - Posted at the governing body's principal headquarters. This option is available only if the total budget of disbursements and transfers does not exceed $10,000. Please provide details of where and when your notice was posted.

*Budget Hearing Procedures*

The following requirements apply to the Budget Hearing:

- Budget hearing must be held separately from regular scheduled meeting and cannot be limited by time.
- At least 3 copies of budget must be available to the public
- Presentation must be given outlining key provisions of the proposed budget, including, but not limited to, a comparison with the prior year budget.
- Any member of public desiring to speak on the proposed budget shall be allowed to address the governing body and given a reasonable amount of time to do so.

**Special Hearing to set Property Tax Request**

- Required by State Statute Section 77-1632
- Villages, ESUs, Learning Community, NRDs, and SIDs are required to hold this hearing.
    - Cities, Counties, Community Colleges, and School Districts are required to hold this hearing if their property tax request does not exceed the Property Tax Request Act's allowable growth percentage (2% plus real growth percentage). If a City, County, Community College, or School District has a property tax request that exceeds the allowable growth percentage, the Joint Public Hearing is held in-lieu of the Special Hearing to set Property Tax Request. See following information regarding Joint Public Hearing requirements.
- Notice must be published. Publication must be at least four days prior to the date of the hearing. You can include the day of publication, but not the day of hearing. You must include a copy along with the affidavit of publication of the Special Hearing to Set Property Tax Request Notice.
- Hearing may be held on the same day as the Budget Hearing, as long as notice has been given for both hearings

***NOTE:*** *A sample of a combination notice, which combines the information for the two hearings can be found as a sheet tab in Excel and in the Samples Packet.*

**NEW - Joint Public Hearing – Applies to Counties, Community Colleges, School Districts and Cities that intend to increase their property tax request by more than the allowable growth percentage.**

***Note:* New form has been added to the Budget Forms to calculate whether or not your political subdivision is subject to the Joint Public Hearing and postcard notification requirements found in the Property Tax Request Act.**

- Property Tax Request Act found in Section 77-1630 to 77-1634.
- Counties, Community Colleges, School Districts, and Cities are required to participate in Joint Public Hearing and be included in postcard notification if property tax request increases by more than the allowable growth percentage (2% plus real growth percentage provided by County Assessor).
- Political Subdivisions required to attend the Joint Public Hearing are not required to hold the Special Hearing to set Property Tax Request. The Joint Public Hearing is held in-lieu of this hearing.
- Each political subdivision required to participate in Joint Public Hearing must designate one representative to attend the Joint Public Hearing. If political subdivision includes valuation in more than one county, the political subdivision is required to attend the Joint Public Hearing in the County where the political subdivision's principal headquarters are located. The representative is not required to be a Board member.
- Joint Public Hearing must be held between September 17th and 28th. Joint Public Hearing must be held after 6 p.m. local time on the relevant date. The County Clerk, or designee, is responsible for organizing the Joint Public Hearing, and notifying the participating subdivisions of the date, time, and location the hearing will be held.
- Representative from each political subdivision must provide a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage. The presentation is required to include, at a minimum:
    - The name of the political subdivision
    - The amount of the property tax request
    - The following statements:
        - The total assessed value of property differs from last year's total assessed value by ..... percent
        - The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $..... per $100 of assessed value
        - The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be $..... per $100 of assessed value
        - Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by ..... percent
        - To obtain more information regarding the increase in the property tax request, citizens may contact the (name of political subdivision) at (telephone number and email address of political subdivision).
- Any member of public desiring to speak on the proposed budget shall be allowed to address the governing body and given a reasonable amount of time to do so.

**Joint Public Hearing Notice Requirements:**

- Notice of Joint Public Hearing must be provided by: 1) County Assessor sending postcard to all affected property taxpayers; 2) posting notice of the hearing on the County's website (only required if County has population of more than 25,000); and 3) County Clerk publishing notice of the hearing in a legal newspaper of general circulation in the relevant County.
- Each political subdivision that intends to increase property tax request by more than the allowable growth percentage (2% plus real growth percentage provided by County Assessor), must provide phone number and proposed tax request to County Clerk by September 5th.
- County Clerk must forward information to County Assessor by September 10th.

- County Assessor responsible for mailing postcard to all property owners impacted by the proposed tax increases in excess of the allowable growth percentage. Postcards must be mailed at least seven calendar days before the Joint Public Hearing.

## 5. If the Budget Adopted is Different than the Previously Published Budget

- **Notice of the Summary of Changes must be made within twenty days** after its adoption setting forth the items changed and the reasons for such changes.
  - The notice of the summary of changes must be provided in the same manner as the original notice of budget hearing (published or posted).
  - No public hearing is required as long as the summary of changes is published within twenty days.
- If a notice of the summary of changes is not provided within twenty days; the budget has not been legally adopted. The governing body must conduct another budget hearing, giving proper notice, and re-adopt its budget

## 6. If the Budget Contains a Clerical, Mathematical, or Accounting Error

State Statute Section 13-511 allows certain corrections to be made without having a public hearing. Section 13-511 states within thirty days after the adoption of the budget, a governing body may, or within thirty days after notification of an error by the State Auditor, a governing body shall, correct an adopted budget which contains a clerical, mathematical, or accounting error.

If the error does not affect the total amount budgeted by more than one percent, or increase the amount required from property taxes; no public hearing is required for such a correction.

## 7. Amending a Previously Adopted Budget

Political subdivisions have the ability to amend their previously adopted budget during the fiscal year if unanticipated circumstances arise. By law, the total budget of disbursements and transfers per the adopted or amended budget cannot be exceeded. Keep in mind it is not possible to change the amount of property taxes after the levies are finalized.

State Statute Section 13-511 specifies the requirements necessary to amend the budget. A public hearing must be held with notice given at least four days in advance. The notice must be given in the same manner as the original budget hearing (published or posted), and the notice must include the following:

- The time and place of the hearing.
- The amount in dollars of additional or reduced money required and its purpose.
- A statement setting forth the nature of the unanticipated circumstances and, if the budget is increased, why the previously adopted budget cannot be reduced during the remainder of the year.
- A copy of the summary of the originally adopted budget previously published.

Additional budget amendment instructions are available on the Auditor of Public Accounts website, along with sample notice forms.

**A copy of the revised budget as adopted must be filed with the County Board and the Auditor of Public Accounts.**

## 8. Cover Page (Page 1)

A. Complete the name of the political subdivision and the dates of the budget period. If using Excel version, input name and hearing dates and time on first sheet tab labeled "Basic Data Input."

B. Complete the Personal and Real Property Tax Required section.

*Separate the personal and real property tax amount required for payment of principal and interest on bonds and the amount required for all other purposes as required by State Statute Section 13-508.*

C. Complete the Outstanding Bonded Indebtedness section as of the **beginning of the fiscal year**.
- Complete **only** if bonds have been issued.
- Input the dollar amount your political subdivision still owes for principal and interest payments.

D. Complete the Budget Document to be used as the Audit Waiver section.
- Political subdivisions that have the ability to request an audit waiver can use the Budget Document for the audit waiver request.
  - Column 2, page 2 must be completed using actual numbers.
  - Minutes must be attached documenting the waiver was requested by the board.
  - DO NOT submit a separate Audit Waiver Request Form.

E. Complete the Interlocal Agreement section. All political subdivisions must file the Report of Joint Public Agency and Interlocal Agreements with the Auditor of Public Accounts by September 30th each year. If your political subdivision was not a party to any interlocal agreements during the period July 1 through June 30, please mark the box. If the political subdivision was a party to an Interlocal Agreement please submit the separate report to the Auditor of Public Accounts.

F. Complete the Trade Name section. All political subdivisions must file the Report of Trade Names, Corporate Names, and Business Names with the Auditor or Public Accounts by September 30th each year. If your subdivision operated a function under a name other than the name of the political subdivision, you need to report those names on the separate Trade Name Report. For example, if ABC City operated a hospital under the name Memorial Hospital, than they would need to report that name on the Trade Name Report.

G. **SIDs Only** – If the Sanitary and Improvement District is less than 5 years old, please check the box and note the date the SID was formed. The Lid on Restricted Funds and Levy Limit **will not** apply.

## 9. Total All Funds (Page 2) (Counties see forms)

Your political subdivision is only required to file your budget information in summary format. If your political subdivision has more than one fund, the General Budget Form Worksheet tab in the excel file may be helpful. All activity must be reported on this page no matter how many funds you use for accounting purposes.

### A. Beginning Balances:

- Net cash balance – includes any cash on hand, and checking account balances at the beginning of the year.
- Investments – CD's, savings accounts, etc.
- County Treasurer's Balance – Required by State Statute Section 13-504
  - Contact your County Treasurer to obtain this balance.
  - Balance should be included in receipts.

- For example, if your Treasurer's balance at June 30, 2022, is $5,000, you would need to include the $5,000 as receipts for the year ending June 30, 2022. This will increase your ending balance by $5,000 and when you breakout your beginning balance for the budget year it would be included as the County Treasurer's Balance.

## B. Receipts:

Receipts include the following:

- Personal and Real Property Taxes
  - Should be adjusted to include the County Treasurer's balance. The calculation for Property Tax Receipts is as follows: (Personal and Real Property Taxes received by the subdivision) + (Year end County Treasurer's Balance) – (Beginning County Treasurer's Balance)
- Federal Receipts
- State Receipts
  - Motor Vehicle Pro-Rate
  - State Aid
  - Property Tax Credit
  - Other – Any receipts from the state not identified above including Homestead Exemption.
- Local Receipts
  - Nameplate Capacity Tax
  - In Lieu of Tax
  - Other – Any receipts from other local sources not identified above including registered warrants.
- Transfers
  - **Must** agree to Transfers Out in the Disbursements and Transfers Section.
  - Separate between surplus fees and other transfers
- Total Resources Available is the total of the Beginning balances plus all receipts.
- Total Resources Available must equal Total Disbursements & Transfers plus Cash Reserve to present a Balanced Budget. YOU MUST PRESENT A BALANCED BUDGET.

## C. Disbursements & Transfers (Municipalities see Specific Guidelines):

- Disbursements include the following:
  - Operating Expenses – General expenses of the subdivision
  - Capital Improvements
    - Acquisition of real property (land/buildings)
    - Improvements of real property
  - Other Capital Outlay – Inventory items such as equipment and vehicles
  - Debt Service
  - Judgments
  - Transfers
    - **Must** agree to Transfers In found in the Receipts Section.
    - Separate between surplus fees and other transfers
- Total Disbursements & Transfers – For the budget column, this is the amount legally available to be spent by the political subdivision during the fiscal year upon the adoption of the budget.

### D. Balance Forward/Cash Reserve:

- Balance Forward (Columns 1 and 2) is the difference between Total Resources Available and Total Disbursements & Transfers. This amount must agree to the Subtotal of Beginning Balances for the next year.
- Cash Reserves (Column 3) are an extremely important element of budgeting and provide a stable flow of cash during your fiscal year. By law, you are entitled to a cash reserve not to exceed fifty percent of the Total Budget of Disbursements & Transfers less transfers and capital outlay. The fifty percent cash reserve limit does not apply to money held in a special reserve fund.

### E. Property Tax Recap

- Tax from Line 6 – The amount of personal and real property tax your political subdivision budgeted to receive in the Receipts section of the budget.
- County Treasurer's Commission – The County Treasurer receives a percentage collection fee (commission) from tax collections received in that office.
  - 1% for municipalities, community colleges, educational service units, natural resources districts, drainage districts, SID's, and irrigation districts.
  - 2% for all other political subdivisions
- Total Property Tax Requirement – Sum of the above items, must agree to the Personal and Real Property Tax Request on page 1.

## 10. Page 2-A

- Levy Setting Purposes
  - Used to break down the property tax request between levying funds.
  - This page assists the County Clerk in setting levies for individual funds of the subdivision.
- Documentation of Transfers
  - Indicate what fund the monies were transferred from, what fund they were transferred to, amount of the transfer, and the reason for the transfer.

## 11. Correspondence Information

**E-Mail Addresses** – The Auditor of Public Accounts communicates with political subdivisions by e-mail whenever possible. Please provide a current e-mail address that is actively monitored whenever available.

**Board Chairperson** – Include name of the Board Chairperson of the governing board. NOTE: If Budget Document is to be used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included for the Board Chairperson, notification will be mailed via the US Mail to the entity address.

**Preparer** – Include the name, phone number, and e-mail address of the individual who prepared the budget document.

**Who To Contact with Questions** – Please indicate whether questions regarding the Budget Document and/or Audit Waiver should be directed to the Board Chairperson, Preparer, or Other Contact.

**Other Contact** – If you would like to have someone other than the Board Chairperson or Preparer contacted with questions regarding the Budget Document and/or Audit Waiver complete the "Other Contact" area.

**Changes in Contact Information** – If there is a change in any of the Correspondence Information or you obtain a new e-mail address after submitting your budget form, please contact our office so we can maintain the most current information.

## 12. Lid Supporting Schedule

The budget limitations have been incorporated into State Statute Sections 13-518 through 13-522. The Lid Supporting Schedule is used to calculate restricted funds applicable to the lid limitation.

**Restricted Funds**

- As the limitation is on "budgeted" restricted funds, you need to compare the current budgeted amount to the prior year actual amount when budgeting these receipts on page 2.

- State Statute Section 13-518 defines restricted funds as:
  - Property Tax – Includes Real Estate and Personal Property
  - Payments In Lieu of Property Tax
  - Local Option Sales Tax
  - Motor Vehicle Tax
  - State Aid (see Section 13-518(7))
    - All governmental units - aid paid pursuant to section 60-3,202 (Pro-Rate Motor Vehicle) and 77-3523 (Homestead Exemption). ***Note: Homestead Exemption should not be budgeted as a separate line item. It is included within Property Tax.***
    - Community Colleges - aid paid pursuant to Community College Aid Act (section 85-2231 to 85-2237).
    - Educational Service Units - State aid appropriated under section 79-1241 (Aid for Core Services and Technology Infrastructure).
    - Local Public Health Departments - aid as distributed under section 71-1628.08 (County Public Health Aid).
    - Municipalities – aid paid pursuant to sections 39-2501 through 39-2520 (Highway Allocation and Incentive Payments), 60-3,190 (Motor Vehicle Fee), 77-27,139.04 (Municipal Equalization Aid), and insurance premium tax.
    - Counties - aid paid pursuant to sections 60-3,190 (Motor Vehicle Fee), 77-27,223 through 77-27,227 (License or Occupation Tax), 29-3933 (Indigent Defense Services), and insurance premium tax.
  - Surplus Fees
    - The transfer of a user fee, permit fee or regulatory fee which is used to fund a service or function not directly related to the earning of that fee. *Surplus Fees can be used for other functions without being transferred to another fund.*
  - Prior Year Budgeted Capital Improvements that were used as a lid exception on LID Supporting Schedule, but were not spent and are not expected to be spent for capital improvements.

- **All amounts should agree to the amounts budgeted to be received on page 2.**

**Lid Exceptions**

If budgeted to be paid for with restricted funds, the following items are lid exceptions:

Capital Improvements – Must include listing of projects. Defined as follows:

i. Acquisition of real property (land/buildings).
ii. Improvements on real property.

Retirement of Bonded Debt

Retirement of bank loans and other financial instruments entered into before July 1, 1999, for *Fire Districts* only.

Retirement of interest-free loans from the Department of Aeronautics for *public airports* only.

Interlocal Agreement(s)/Joint Public Agency Agreement(s).

Repairs to infrastructure damaged by a natural disaster. The disaster must have been declared a disaster pursuant to the Emergency Management Act.

Judgments. Except judgments or orders from the Commission of Industrial Relations, and only to the extent that such judgment is not covered by liability insurance.

Property Tax Refunds

Firefighter Cancer Benefits. Restricted funds budgeted to pay benefits under the Firefighter Cancer Benefits Act (State Statute Section 35-1002 to 35-1010).

Public Safety Communication Project. State Statute Section 86-416 allows a *fire district* or municipality to have a special tax for a Public Safety Communication Project. The special tax has the same status as Bonded Indebtedness. Board minutes **must** be attached.

Ground Water Management. A *NRD* can exclude the dollar amount by which restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management Act exceed its restricted funds budgeted to administer and implement ground water management activities and integrated management activities for fiscal year 2003-2004.

Public Facilities Construction Projects. State Statute Sections 72-2301 through 72-2308 allows bonds to be issued to finance Public Facilities Construction Projects. Resolution must be attached. Review the statutes to determine if applicable for your type of political subdivision.

When determining lid exceptions there are many factors that can only be determined by using your own judgment. For example, it may not be clear if an item is budgeted to be paid for with restricted funds or non-restricted funds. This should be discussed with the governing board if you are unsure. **Be sure not to claim lid exceptions that exceed the total amount of restricted funds.**

**Total Restricted Funds for Lid Computation** is calculated by taking the Total Restricted Funds (A) minus the Total Lid Exceptions (B)

## 13. Lid Computation Form (ESU's & Community Colleges see form)

The law says no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable increases.

The current year Restricted Funds authority is calculated by carrying forward the prior year authority and applying applicable increases as follows:

- **Option 1 – This option will be used by most political subdivisions. Your subdivision did not hold a townhall meeting last year to exceed the lid.**

  Line (1) – Restricted Funds Authority (Base Amount) is equal to the Total Restricted Funds Authority from last year's Lid Computation Form

- **Option 2 – This option will only be used if a vote was taken last year at a townhall meeting to exceed the lid on restricted funds for one year.**

  Line (A) – Line (1) of last year's Lid Computation Form.
  Line (B) – Total Allowable Percent Increase from prior year's Lid Computation Form less the Townhall Meeting approved increase from prior year's Lid Computation Form.
  Line (C) – Dollar amount of allowable increases excluding the vote taken equals Line (A) multiplied by Line (B).
  Line (1) – Calculated Restricted Funds Authority (Base Amount) is equal to Line (A) plus Line

- **Allowable Increases**

  Base Limitation - All political subdivisions have the ability to increase their base of restricted funds by 2.5%.

  Allowable Growth – Growth per the Assessor (noted on current year Certification of Valuation) divided by the prior year's Total Valuation less 2.5%.

  Additional 1% - An additional 1% increase is allowed if at least 75% of the governing body votes to approve the increase. **If a 1% increase is approved, a copy of the resolution or board minutes documenting that at least 75% of the governing body approved the increase must be attached to the lid computation form.**

  Special Election - A governmental unit may exceed the applicable allowable growth percentage by an amount approved by a majority of legal voters on the issue at a special election. **If a special election is held, a ballot sample and election results must be attached to the lid computation form.**

  Townhall Meeting - In lieu of the election procedures, any governmental unit may exceed the allowable growth percentage by an amount approved by a majority of legal voters at a meeting of the residents. **Increased authority obtained from a townhall meeting is for one year only. Option 2 must be used on next year's Lid Computation Form.** The following requirements must be met to obtain increased authority at a townhall meeting.

  - Notice of the meeting must be published at least 20 days prior to the meeting.
  - At least 10% of the registered voters shall constitute a quorum for purposes of taking action.
  - If a majority of the registered voters at the meeting vote in favor of exceeding the lid, a copy of the record of that action shall be forwarded to the Auditor of Public Accounts along with the budget document.
  - A record shall be made of the registered voters residing in the political subdivision or village who are present at the meeting. The method of voting at the meeting shall protect the secrecy of the ballot.

- **Unused Restricted Funds Authority**
  The total unused restricted funds authority is calculated on the lid computation form.

  - Must be greater than or equal to zero.
  - Must be included in the Notice of Budget Hearing.

## 14. Consequences of Noncompliance with Budget Limits

State Statute Section 13-522 states if the Auditor of Public Accounts determines from the budget documents that a governmental unit is not complying with the budget limits, the following shall occur:

- The Auditor shall notify the governing body of this determination and notify the State Treasurer of the noncompliance.

- The State Treasurer shall then suspend distribution of State aid allocated to the governmental unit until the budget has been corrected.
  - The funds will be held for six months until the governmental unit complies.
  - If the governmental unit complies within the six month period it shall receive the suspended funds.
  - After six months, the suspended funds shall be forfeited and shall be redistributed to other recipients of the State aid.

## 15. Consolidating Property

For governmental units that have consolidated, the calculations made for the consolidating units shall be made based on the combined total of restricted funds, population, or full-time equivalent students of each governmental unit.

## 16. Transfer of Financial Responsibility

If a governmental unit transfers the financial responsibility of providing a service financed in whole or in part with restricted funds to another governmental unit or the State, the amount of restricted funds associated with providing the service shall be subtracted from the last prior year's total of budgeted restricted funds for the previous provider and may be added to the last prior year's total of restricted funds for the new provider. Please provide information regarding with whom services were combined.

## The procedures for setting levies are as follows:

- ✓ On or before August 1, all political subdivisions subject to county or municipal levy authority shall submit a preliminary request for levy allocation to the county board, city council, or village board. The preliminary request shall be in the form of a resolution. **If the political subdivision fails to make a preliminary request, they will not have the ability to override the levy allocation.**

- ✓ On or before September 1, each county board, city council, or village board shall adopt a resolution which determines a final allocation of levy authority and forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions. No final levy allocation shall be changed after September 1 except by agreement between the county board, city council, or village board and the governing body of the political subdivision.

- ✓ School districts, community colleges, natural resources districts, educational service units, municipalities, sanitary and improvement districts older than five years, learning community and counties are subject to the levy limits established in State Statute 77-3442.

- ✓ A political subdivision may exceed the levy limits established or the final levy allocation determined by the county board, city council, or village board by a majority of registered voters voting in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits or final levy allocation must be approved prior to October 10. A governing body may pass no more than one resolution calling for an election during any one calendar year.

- ✓ In lieu of the election procedures, political subdivisions subject to allocation by a county or municipality, and villages, may approve a levy in excess of the limits or final allocation for a period of one year at a meeting of the residents. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum. If a majority of the registered voters present at the meeting vote in favor of exceeding the limits or final allocation, a copy of the record of that action shall be forwarded to the county board prior to October 10.

  **NOTE:** *If a majority of the voters at a townhall meeting reject an override, the political subdivision cannot subsequently call for a public election. The number of levy override elections called by a citizen petition is limited to one per year.*

- ✓ The governing body of the county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college must pass by a majority vote a resolution or ordinance setting the tax request on or before October 15.

- ✓ The political subdivision must conduct a special hearing and a notice of the special hearing must be published in a newspaper at least four days prior to the hearing. This special hearing is not the same as the hearing to adopt the budget, and it must be published, even if the notice of budget hearing was posted. If a County, City, Community College, or School District has a property tax request in excess of the Property Tax Request Act's allowable growth percentage, a Joint Public Hearing is held in-lieu of this hearing. See additional information regarding the Joint Public Hearing in Section 2 of this manual.

- ✓ The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year; the certified taxable valuation under section 13-509 for the current year; and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the

current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

- ✓ The levy process could include a vote of the people and a special hearing to change the property tax request. If the property tax request is changed (higher or lower), the county, municipality, school district, sanitary and improvement district, natural resources district, educational service unit, or community college must hold a special hearing.

- ✓ **Counties, Community Colleges, School Districts and Cities only:** If a County, Community College, School District, or City increases the property tax request by more than the Allowable Growth Percentage set out in the Property Tax Request Act, the political subdivision must satisfy the Joint Public Hearing and Postcard notification requirements. See Section 2 ("Notice/Hearing Requirements") above for additional information.

- ✓ The County Board of Equalization will levy the necessary taxes on or before October 20. The levy shall include an amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified. The County Board of Equalization is responsible in determining levies because the political subdivisions are only working with tax requests.

## Levy Limit Form

Who must complete this form?

Counties
City and Villages
School Districts
Educational Service Units;
Natural Resources Districts;
Community Colleges;
Learning Community, and;
Sanitary and Improvement Districts

For detailed information, see information on the form.

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (19-0123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 13 day of September, 2021 at 6:30 o'clock, P.M., at SCS Board Room at 120 W 22nd Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2019-2020 (1) | Actual/Estimated Disbursements & Transfers 2020-2021 (2) | Budgeted Disbursements & Transfers 2021-2022 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 21,930,925.00 | $ 23,286,065.00 | $ 23,286,065.00 | $ 3,000,000.00 | $ 12,456,286.00 | $ 13,969,474.00 |
| Depreciation | $ 120,217.00 | $ 850,000.00 | $ 850,000.00 | | $ 850,000.00 | |
| Employee Benefit | $ 85,281.00 | $ 145,560.00 | $ 145,560.00 | $ - | $ 145,560.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 412,649.00 | $ 600,000.00 | $ 600,000.00 | $ - | $ 600,000.00 | |
| School Nutrition | $ 1,265,438.00 | $ 1,525,000.00 | $ 1,700,000.00 | $ - | $ 1,700,000.00 | |
| Bond | $ 1,055,586.00 | $ 1,675,000.00 | $ 1,750,000.00 | $ - | $ 635,749.00 | $ 1,125,506.00 |
| Special Building | $ 11,714,273.00 | $ 3,500,000.00 | $ 560,000.00 | | $ 60,000.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ 238,920.00 | $ 4,840,000.00 | $ 4,860,000.00 | $ - | $ 4,460,000.00 | $ 404,040.00 |
| Cooperative | $ 56,301.00 | $ 150,000.00 | $ 175,000.00 | $ - | $ 175,000.00 | |
| Student Fee | $ 5,777.00 | $ 90,000.00 | $ 100,000.00 | $ - | $ 100,000.00 | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 36,885,367.00 | $ 36,661,625.00 | $ 34,026,625.00 | $ 3,000,000.00 | $ 21,182,595.00 | $ 16,004,071.00 |

# NOTICE OF BUDGET ADMENDMENT HEARING AND BUDGET SUMMARY

Schuyler Community Schools (19-0123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of August, 2022 at 6:30 o'clock, P.M., at SCS Board Room at 120 W 22nd Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to ESSER program amendments to the General Fund ($750,000) and Building Fund ($500,000). The budget detail is available at the office of the Clerk/Secretary during regular business hours.For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2019-2020 (1) | Actual/Estimated Disbursements & Transfers 2020-2021 (2) | Budgeted Disbursements & Transfers 2021-2022 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 21,930,925.00 | $ 23,286,065.00 | $ 24,036,065.00 | $ 3,000,000.00 | $ 13,206,286.00 | $ 13,969,474.00 |
| Depreciation | $ 120,217.00 | $ 850,000.00 | $ 850,000.00 | | $ 850,000.00 | |
| Employee Benefit | $ 85,281.00 | $ 145,560.00 | $ 145,560.00 | $ - | $ 145,560.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 412,649.00 | $ 600,000.00 | $ 600,000.00 | $ - | $ 600,000.00 | |
| School Nutrition | $ 1,265,438.00 | $ 1,525,000.00 | $ 1,700,000.00 | $ - | $ 1,700,000.00 | |
| Bond | $ 1,055,586.00 | $ 1,675,000.00 | $ 1,750,000.00 | $ - | $ 635,749.00 | $ 1,125,506.00 |
| Special Building | $ 11,714,273.00 | $ 3,500,000.00 | $ 1,060,000.00 | | $ 560,000.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ 238,920.00 | $ 4,840,000.00 | $ 4,860,000.00 | $ - | $ 4,460,000.00 | $ 404,040.00 |
| Cooperative | $ 56,301.00 | $ 150,000.00 | $ 175,000.00 | $ - | $ 175,000.00 | |
| Student Fee | $ 5,777.00 | $ 90,000.00 | $ 100,000.00 | $ - | $ 100,000.00 | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 36,885,367.00 | $ 36,661,625.00 | $ 35,276,625.00 | $ 3,000,000.00 | $ 22,432,595.00 | $ 16,004,071.00 |

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **19-0123**

| Line No. | GENERAL FUND | Source Number | ACTUAL 9-1-2019 to 8-31-2020 (Column 1) | ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2) | ADOPTED 9-1-2021 to 8-31-2022 (Column 3) |
|---|---|---|---|---|---|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | All Instruction Except Special Education Instructional Programs | 1000's | 11,588,124.00 | 12,512,000.00 | 13,012,480.00 |
| 3 | Special Education Instructional Programs (Include Pre-School) | 1200's | 1,938,271.00 | 1,007,005.00 | 1,047,285.20 |
| 4 | Support Services - Pupils (SPED Related) | 2100's | | | |
| 5 | | | | | |
| 6 | Support Services - Pupil (Non-SPED Related) | 2100's | 943,317.00 | 900,000.00 | 932,550.00 |
| 7 | Support Services - Instructional | 2200's | 956,670.00 | 950,000.00 | 988,000.00 |
| 8 | | | | | |
| 9 | Board of Education | 2310 | 66,539.00 | 67,000.00 | 69,680.00 |
| 10 | Executive Administration Services | 2320 | 336,697.00 | 350,000.00 | 364,000.00 |
| 11 | District Legal Services | 2330 | 7,443.00 | 10,000.00 | 10,400.00 |
| 12 | Office of the Principal | 2410 | 1,183,247.00 | 1,075,000.00 | 1,118,000.00 |
| 13 | General Administration - Business Services | 2500 | 237,092.00 | 230,000.00 | 239,200.00 |
| 14 | Maintenance and Operation of Building(s) & Site(s) | 2600's | 1,895,038.00 | 2,050,000.00 | 2,132,000.00 |
| 15 | Vehicle Acquisition & Maintenance | 2650 | | 86,400.00 | 89,856.00 |
| 16 | Regular Pupil Transportation | 2710 / 2720 / 2730 / 2790 | 231,571.00 | 198,760.00 | 206,710.40 |
| 17 | Special Education Pupil Transportation (Include Pre-School) | 2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793 | 5,179.00 | 125,000.00 | 130,000.00 |
| 18 | | | | | |
| 19 | Community Services | 3300 | 69,714.00 | 90,000.00 | 93,600.00 |
| 20 | Categorical Grant from Corporation | 3400 | 23,217.00 | 7,500.00 | 7,800.00 |
| 21 | State Categorical Programs | 3500's | 378,528.00 | 385,400.00 | 400,816.00 |
| 22 | Debt Services | 5000 | | 1,850,000.00 | 1,900,000.00 |
| 23 | Federal Programs | 6000's | 2,070,278.00 | 1,292,000.00 | 443,687.40 |
| 24 | | | | | |
| 25 | Transfers to _____ Fund | 8000 | | 100,000.00 | 100,000.00 |
| 26 | Interfund Loan/Repayment to _____ Fund | | | | |
| 27 | ESSER II and III | | | | 750,000.00 |
| 28 | | | | | |
| 29 | | | | | |
| 30 | Total Disbursements & Transfers (Including SPED) | | 21,930,925.00 | 23,286,065.00 | |
| 31 | Total Special Education Disbursements | 1200 + 2100 + 27X2 | 1,943,450.00 | 1,132,005.00 | 1,177,285.20 |
| 32 | Total Non-Special Education Disbursements & Transfers | | 19,987,475.00 | 22,154,060.00 | 22,858,779.80 |
| 33 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED) | | | | 24,036,065.00 |
| 34 | NECESSARY CASH RESERVE | | | | 3,000,000.00 |
| 35 | TOTAL REQUIREMENTS | | | | 27,036,065.00 |

| | | | | | |
|---|---|---|---|---|---|
| 36 | | | | | |
| 37 | BEGINNING BALANCES | | | | |
| 38 | Cash Balance, 9-1 | | 2,085,940.00 | 2,286,133.00 | 1,558,127.00 |
| 39 | Investments, 9-1 | | | | |
| 40 | County Treasurer's Balance, 9-1 | | 2,611,365.00 | 2,412,645.00 | 1,970,500.00 |
| 41 | Total Beginning Balance | | 4,697,305.00 | 4,698,778.00 | 3,528,627.00 |
| 42 | | | | | |
| 43 | RECEIPTS, & TRANSFERS | | | | |
| 44 | LOCAL SOURCES | | | | |
| 45 | Carline Tax | 1115 | 18,120.00 | 15,000.00 | 15,000.00 |
| 46 | Public Power District Sales Tax | 1120 | | | |
| 47 | Motor Vehicle Taxes | 1125 | 584,045.00 | 500,000.00 | 500,000.00 |
| 48 | Tuition Received from Other Districts | 1321 / 1323 / 1335 | | | |
| 49 | Tuition Received from Individuals | 1311-13 / 1370 | | | |
| 50 | Other Tuition | 1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360 | | | |
| 51 | Transportation Received from Individuals | 1410-1411 | | | |
| 52 | Transportation Received from Other Districts | 1420-1440 | | | |
| 53 | Interest | 1510 / 1520 | 19,536.00 | 15,000.00 | 15,000.00 |
| 54 | Community Service Activities | 1800 | | | |
| 55 | Other Local Receipts | 1910 / 1920 / 1990 | 24,607.00 | 20,000.00 | 20,000.00 |
| 56 | Local License Fees/Court Fines | 1911 / 1921 | 4,810.00 | 3,000.00 | 3,000.00 |
| 57 | Nameplate Capacity Tax | 3133 | | | |
| 58 | Categorical Grants from Corporations / Private | 1925 | 14,126.00 | | |
| 59 | | | | | |
| 60 | | | | | |
| 61 | | | | | |
| 62 | | | | | |
| 63 | | | | | |
| 64 | COUNTY AND ESU SOURCES | | | | |
| 65 | Fines and License Fees | 2110 | 114,568.00 | 90,000.00 | 90,000.00 |
| 66 | Other County Sources | 2130 | | | |
| 67 | ESU Receipts | 2210 | | 1,000.00 | |
| 68 | | | | | |
| 69 | | | | | |
| 70 | STATE SOURCES | | | | |
| 71 | State Aid | 3110 | 3,769,531.00 | 4,119,434.00 | 4,862,159.00 |
| 72 | Special Education Programs | 3120 | 887,397.00 | 750,000.00 | 750,000.00 |
| 73 | Special Education Transportation | 3125 | 2,210.00 | 1,000.00 | 1,000.00 |
| 74 | Homestead Exemption | 3130 | 130,727.00 | | |

| | | | | | |
|---|---|---|---|---|---|
| 75 | Payments for Wards of the State or Court | 3160 / 3161 | | | |
| 76 | Pro-Rate Motor Vehicles | 3180 | 31,503.00 | 25,000.00 | 25,000.00 |
| 77 | Payments for High Ability Learners | 3535 | 14,438.00 | 10,000.00 | 10,000.00 |
| 78 | Other State Appropriations | | | | |
| 79 | Nameplate Capacity Tax | | | | |
| 80 | | | | | |
| 81 | | | | | |
| 82 | | | | | |
| 83 | | | | | |
| 84 | State Apportionment | 3400 | 276,733.00 | 225,000.00 | 225,000.00 |
| 85 | Other | | 138.00 | | |
| 86 | State Categorical Programs | 3500's | 386,986.00 | 300,000.00 | 300,000.00 |
| 87 | Other State Receipts | 3990 | | | |
| 88 | Property Tax Credit and Personal Property Tax Credit | 3131 / 3132 / 3134 | 995,910.00 | | |
| 89 | FEDERAL SOURCES | | | | |
| 90 | Title ESSA Programs (Includes ESSA Title I) | 4500-4511 | 988,020.00 | 850,000.00 | 850,000.00 |
| 91 | Title II Part A | 4526-4528, 4531 | 102,315.00 | 75,000.00 | 75,000.00 |
| 92 | Title III NCLB Limited Engish Proficient Grant | | 63,325.00 | 50,000.00 | 50,000.00 |
| 93 | Title III NCLB Immigrant Education Grant | | 30,055.00 | 15,000.00 | 15,000.00 |
| 94 | IDEA Programs | 4512-4523 | 403,388.00 | 250,000.00 | 250,000.00 |
| 95 | | 4416-4418 | | | |
| 96 | | | | | |
| 97 | Medicaid in Public Schools | 4708 | 72,136.00 | 50,000.00 | 50,000.00 |
| 98 | Medicaid Administrative Activities in Public Schools | 4709 | 21,934.00 | 10,000.00 | 10,000.00 |
| 99 | Title 8 (Impact Aid) | 4305 | | | |
| 100 | Other Federal Non-Categorical Receipts | 4524 | | | |
| 101 | ESSA Title IV Part A | | 186,706.00 | 125,000.00 | 125,000.00 |
| 102 | ESSA Title IV Part B | | 35,912.00 | 25,000.00 | 25,000.00 |
| 103 | | | | | |
| 104 | Vocational Education (Carl Perkins) | 4525 | 358.00 | 1,000.00 | 1,000.00 |
| 105 | Other Federal Categorical Receipts | 4530 | 600.00 | 500.00 | 500.00 |
| 106 | Universal Services Fund (E-Rate) | | 20,699.00 | 10,000.00 | 10,000.00 |
| 107 | Grants from Corporations & Other Private Interests | 4710 | | | |
| 108 | CARES and ESSER II Funds | | | 250,000.00 | 1,400,000.00 |
| 109 | NON-REVENUE SOURCES | | | | |
| 110 | Tax Anticipation Notes | 5150 | | | |
| 111 | Long Term Loans | 5400 | | | |
| 112 | Insurance Adjustments | 5301 | | | |
| 113 | Sale of Property | 5300 | 155.00 | | |
| 114 | Transfers from _____ Fund | 5200 | | | |

| | | | | | |
|---|---|---|---|---|---|
| 115 | Cash Balance from Dissolved/Merged Districts | 5610 | | | |
| 116 | | | | | |
| 117 | Other Non-Revenue Receipts | 5690 | 1,987.00 | | |
| 118 | Learning Community Property Taxes | | | | |
| 119 | Interfund Loan/Repayment From _____ Fund | | | | |
| 120 | Total Available Resources Before Property Taxes | | 13,900,280.00 | 12,484,712.00 | 13,206,286.00 |
| 121 | Personal and Real Property Taxes | 1100 | 12,729,423.00 | 14,329,980.00 | 13,829,779.00 |
| 122 | TOTAL RESOURCES AVAILABLE | | 26,629,703.00 | 26,814,692.00 | 27,036,065.00 |
| 123 | Less: Disbursements & Transfers | | 21,930,925.00 | 23,286,065.00 | |
| 124 | BALANCE FORWARD | | 4,698,778.00 | 3,528,627.00 | |

PROPERTY TAX RECAP

| | |
|---|---|
| 1. Tax from Line 121 | 13,829,779.00 |
| 2. Compute County Treasurer's Commission at 1% of tax collections. | 139,695.00 |
| 3. Total Personal and Real Property Tax Requirement | 13,969,474.00 |

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **19-0123**

| Line No. | SPECIAL BUILDING FUND | Object/ Source Number | ACTUAL 9-1-2019 to 8-31-2020 (Column 1) | ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2) | ADOPTED 9-1-2021 to 8-31-2022 (Column 3) |
|---|---|---|---|---|---|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Purchased Services | 400 | | | |
| 3 | Supplies | 600 | | | |
| 4 | Capital Outlay (New Only) | 700's | 179,594.00 | | |
| 5 | Site Acquisition & Improvements | 710 | 11,456,790.00 | 3,000,000.00 | |
| 6 | Building Acquisition & Improvement | 720 | 77,889.00 | 500,000.00 | 260,000.00 |
| 7 | Loan Repayment | 831 / 832 | | | 300,000.00 |
| 8 | ESSER III | | | | 500,000.00 |
| 9 | Interfund Loan/Repayment To _____ Fund | | | | |
| 10 | Total Disbursements & Transfers | | 11,714,273.00 | 3,500,000.00 | |
| 11 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 1,060,000.00 |
| 12 | TOTAL REQUIREMENTS | | | | 1,060,000.00 |
| 13 | BEGINNING BALANCES & RECEIPTS | | | | |
| 14 | Cash Balance, 9-1 | | 13,526,044.00 | 2,058,408.00 | 58,608.00 |
| 15 | Investments, 9-1 | | | | |
| 16 | County Treasurer's Balance, 9-1 | | 91,702.00 | 75.00 | 75.00 |
| 17 | Total Beginning Balance | | 13,617,746.00 | 2,058,483.00 | 58,683.00 |
| 18 | LOCAL SOURCES | | | | |
| 19 | Carlline Tax | 1115 | 93.00 | | 50.00 |
| 20 | Interest | 1510 | 63,338.00 | | |
| 21 | Penalties and interest on taxes | | 734.00 | | |
| 22 | Re-Appropriated Funds | | | 1,500,000.00 | |
| 23 | STATE SOURCES | | | | |
| 24 | Homestead Exemption | 3130 | | | |
| 25 | Pro-Rate Motor Vehicles | 3180 | 259.00 | 200.00 | 1,267.00 |
| 26 | | | | | |
| 27 | Property Tax Credit | 3131 | | | |
| 28 | FEDERAL SOURCES | | | | |
| 29 | Total Federal Receipts | 4000's | | | 500,000.00 |
| 30 | NON-REVENUE SOURCES | | | | |
| 31 | Sale of Bonds | 5101 | | | |
| 32 | Long Term Loans | 5400 | | | |
| 33 | Sale of Property | 5300 | 25,000.00 | | |
| 34 | Learning Community Property Taxes | | | | |
| 35 | Insurance Claims | | 330.00 | | |
| 36 | Total Available Resources Before Property Taxes | | 13,707,500.00 | 3,558,683.00 | 560,000.00 |
| 37 | Personal and Real Property Taxes | 1100 | 65,256.00 | - | 500,000.00 |
| 38 | TOTAL RESOURCES AVAILABLE | | 13,772,756.00 | 3,558,683.00 | 1,060,000.00 |
| 39 | Less: Disbursements & Transfers | | 11,714,273.00 | 3,500,000.00 | |
| 40 | BALANCE FORWARD | | 2,058,483.00 | 58,683.00 | |

PROPERTY TAX RECAP

| | |
|---|---|
| 1. Tax From Line 37 | 500,000.00 |
| 2. Compute County Treasurer's Commission at 1% of tax requirement. | 5,051.00 |
| 3. Total Personal and Real Property Tax Requirement. | 505,051.00 |

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.**

**Special Building Fund**

Schuyler Community Schools
Board of Education Regular Meeting
Monday, August 8, 2022 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

I. 2021-22 Budget Amendment Hearing

II. Call Meeting to Order

II.A. Pledge of Allegiance

II.B. Declaration of Open Meeting

III. Approval of Consent Agenda

III.A. Agenda

III.B. Minutes

III.C. Acceptance of Claims

III.C.1. Bills of $5,000 or more

III.D. Financial

III.E. Other Listed Reports

IV. Public Forum - We ask that all presentation be limited in their length.

IV.A. Recognition of visitors and guests

IV.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)

IV.C. Student Representative's Report

V. Action Items

V.A. Americanism: Curriculum, Assessment, and Instructional Programs

V.B. Board Policy, Handbooks, and Support Programs

V.B.1. Consider, discuss, and take action to approve the 2022-23 Return-to-Learn Plan.

V.B.2. Consider, discuss, and take action to approve board policy 204.12 concerning public input at public meetings.

V.C. Building, Grounds, and Transportation

V.D. Governance: Public Relations, Technology, and Planning

V.D.1. Consider, discuss and take all necessary action to order a recall election pursuant to section 32-1306, 32-1307 and other Nebraska statutes, to consider whether to recall board member Guadalupe Marino.

V.E. Budget, finance, negotiations, and personnel

V.E.1. Consider, discuss, and take action to approve the 2021-22 General Fund and Building Fund Budget amendments as advertised.

V.E.2. Consider, discuss, and take action to approve staff resignations.

V.E.3. Consider, discuss, and take action to approve new hire recommendations.

VI. Discussion Items and Reports

VI.A. Superintendent's Report

VI.B. Board Member/Committee Reports

VI.C. Conduct 2022-23 Budget Workshop. The Budget Hearing will be held prior to the September 12th regular board meeting.

VII. Correspondence Items

VIII. Adjournment

Prepared by: Sally Jakub, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, July 11, 2022 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: July 7, 2022
Attendance Taken at 6:27 PM.

| | |
|---|---|
| Chuck Misek: | Absent |
| Richard Brabec: | Present |
| Nina Lanuza: | Present |
| Guadalupe Marino: | Present |
| Dr Renee Sayer: | Present |
| Brian Vavricek: | Present |

Present: 5, Absent: 1.

I. Call Meeting to Order
Procedural Item

**STRIVE - COMMIT - SUCCEED - District Mission Statement**

**Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

I.A. Pledge of Allegiance
Procedural Item

I.B. Declaration of Open Meeting
Procedural Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

**Nebraska Open Meetings Act:** http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

II. Approval of Consent Agenda
Consent Agenda
Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Brian Vavricek and a second by Guadalupe Marino.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

II.A. Agenda
Consent Item
II.B. Minutes
Consent Item
II.C. Acceptance of Claims
Consent Item
II.C.1. Bills of $5,000 or more
Consent Item
II.D. Financial
Consent Item
II.E. Other Listed Reports
Consent Item
III. Public Forum - We ask that all presentation be limited in their length.
Information Item
III.A. Recognition of visitors and guests
Information Item
Rich Brabec
III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
Information Item
III.C. Student Representative's Report
Information Item
IV. Action Items
Procedural Item
IV.A. Americanism: Curriculum, Assessment, and Instructional Programs
Procedural Item
Nina Lanuza
This committee is responsible for reviewing curriculum recommendations, textbook selection, requisitions/inventory, and instructional programs.
IV.B. Board Policy, Handbooks, and Support Programs
Information Item
Rich Brabec, Nina Lanuza
This committee is responsible for annual review of board policies, handbooks, and crisis/safety plans. This committee is also responsible for the support and development of support programs(nursing, food service) in the district.

IV.B.1. Consider, discuss, and take action to approve second reading of 2022-23 Policy updates.
Action Item

Policy Update Subscribers,

In January we sent out a revised Policy 702.03 Budget Adoption Process to deal with LB 644 passed by the Legislature last year and taking effect on January 1, 2022. This will alter your previous budget procedures that take place late this summer. After several discussions and close readings of LB 644 we have made a couple of additional changes to 702.03, so it is included with this email along with a redline comparing it to the earlier January version. We have also reissued Administrative Regulations 702.03R1 and 702.03R2. Administrative Regulation 702.03R3 has now been split into R3 and R4 to separate the checklist procedures from the allowable growth definitions. The changes made to the main policy carry through the administrative regulations.

Policy 204.12 is updated to include changes from LB 83 also passed last year and allowing the board to require those wishing to address the board to provide their name, address, and organizational affiliation. Our January Policy Update already included policy revisions from LB 83 to the agenda and meeting minutes policies, along with a new policy 204.13 allowing virtual conferencing in some circumstances.

Policy 508.17 Seizure Safe Schools is a new policy and was created by LB 639 passed last year and describes training for employees handling epileptic seizures in a school and periodic training for all certificated employees.

Policies 902.02 and 902.04 change monetary limits for requiring the hiring of an architect or engineer and limits when a formal bid is required. These revised limits have been approved by the Nebraska Department of Education.

Later this month we will issue a revised set of section 612 Special Education policies to meet changes to NDE Rule 51. We will also issue additional language for Policy 718 Fiscal Management Internal Controls and a greatly expanded Policy 402.05 Employee Grievances to include the detailed grievance procedures required by Title IX.

One last suggestion - this is an appropriate time to check policy or handbook language relating to employee personal appearance (Policy 405.00 Employee Conduct and Appearance) that your district may have. Social norms have changed greatly in the last decade and some older language may now seem very outdated. In particular, if your district formerly prohibited any body piercings, tattoos, or related adornments, you may need to reconsider what is more fitting today. If you wish to specifically address these items, you might consider some language similar to the following: "Body markings, as with messages or depictions on clothing, must avoid subjects not suitable to an educational environmental environment. Body jewlery, piercings, or accessories shall not present a health or safety hazard to others, or substantially interfere with the educational process." NDE standards for professional conduct set out in Rule 27 largely avoid the subject entirely. Similar revisions

might apply to student handbook and policy language.

Thanks again for your participation in NASB Policy Updates.

Motion to approve second reading of new and amended policies. Passed with a motion by Richard Brabec and a second by Brian Vavricek.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

Motion to approve second reading of new and amended policies. Pull policy 204.12 public comment for further discussion Passed with a motion by Dr Renee Sayer and a second by Guadalupe Marino.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.B.2. Consider, discuss and take action to approve the 2022-23 handbooks
Action Item
The policy recommendations on the June agenda are updated to include recommendations by the board committee: (Rich Brabec, Renee Sayer, and Guadalupe Marino). The changes listed below will be added to the recommended changes attached below.

**Board Committee Recommended Changes**

**Page 21** SCHS Step Program - Strike the first word, Any.

**Page 32** Does the term "vaping" need to be included or is it implied under illicit drugs? Added the word vaping.

**Reorganization: No Board Action Needed**

**Page 6** Why are we proposing to eliminate line? Is it just expected behavior?(**No Action Needed)**

**Page 12** Student information-move Early graduation to page14, before withdrawals.**(No Action Needed)**

**Page 13** Move student registration ahead of New Student registration. **(No Action Needed)**

**Page 14** Would Scholarships fit better after Graduation Requirements on page 39 (**No Action Needed)**

**2022-23 Steps for recommending handbook changes**

1. Review ThoughtExchange input
2. Review input from faculty
3. Submit recommended changes to NASB, Jim Luebbe, for alignment with policy manual.
4. Receive policy updates from Perry Law Firm and submit to Jim Luebbe for codification.
5. Present first reading of new and amended policies.
6. Present recommended changes to the school board for review.
7. The Board Committee met and presented the recommendations listed above.
8. All recommendations were sent to Jim Luebbe for his recommendation in relation to the board policy manual.
9. Approve 2022-23 Handbooks
   A. Certified Staff Handbook
   B. Support Staff Handbook
   C. SES Handbook
   D. Rural and Dual Language Handbook

E. SMS Handbook
F. SCHS Handbook
G. Activity Handbook

* Handbooks are on each building's website

Motion to approve 2022-23 Handbooks as recommended. Passed with a motion by Brian Vavricek and a second by Nina Lanuza.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.B.3. Consider, discuss, and take action to approve board recommended additions to the 2022 Strategic Plan
Action Item

| | | |
|---|---|---|
| **29** | **SCHS** | **Phase V: High School Facility** |
| 2022 | Action Plan | 8. Develop a plan and funding for paint/banners/etc... in the west gymnasium. |

| | | |
|---|---|---|
| **45** | **SCS** | **School Safety Support Programs** |
| 2022 | Action Plan | 1. Research vape detection systems and funding for middle and high school buildings. |
| 2022 | Action Plan | 2. Work with local law enforcement to increase police presence in and around schools. |
| 2022 | Action Plan | 3. Research SRO, behavior mental health, and social worker programs. (need, pros and cons, program structures, mo |
| 2022 | Action Plan | 4. Continue Navigate 360 Annual Threat Assessment and Training Workshops. |

Motion to Approve board recommended additions to the 2022 Strategic Plan Passed with a motion by Brian Vavricek and a second by Guadalupe Marino.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.C. Building, Grounds, and Transportation
Procedural Item
Chuck Misek, Rich Brabec, Brian Vavricek
This committee is responsible for recommending approval of building/grounds and transportation programs, vehicle replacement schedule, building and maintenance and upgrade schedule.

IV.D. Governance: Public Relations, Technology, and Planning
Procedural Item
Nina Lanuza, Chuck Misek
This committee is responsible for recommending the annual district calendar, strategic planning process, technology, and promoting positive public relations and communications program.

IV.D.1. Consider, discuss, and take action to approve 2022-23 membership with the Nebraska Rural Community Schools Association (NRCSA)
Action Item
To: NRCSA Members
From: Jack Moles, Executive Director

Re: 2022-23 Membership

Thank you for being an active member of the Nebraska Rural Community Schools Association (NRCSA)! Your continued membership will help assure NRCSA's ongoing effort to continue rural community school advocacy. Thanks to you, NRCSA had 216 member school districts and Educational Service Units in 2021-22 representing over 86,000 students across 91 counties and 26 legislative districts throughout Nebraska. In spite of losing member districts to local reorganization, we have grown each year for the last nine years and we hope to see growth again for 2022-23.

**Why Remain a Member of NRCSA?**

**We are the only organization focused on rural community K-12 school districts and their role in Nebraska's public education system.** Depth of membership matters when talking to senators and other officials. Senators view NRCSA as representing all "rural, community districts". The more members we have, the larger the true number of districts and students represented, the stronger our voice. The common theme for membership is being a rural community school, an ESU with a number of rural districts, or a higher ed institution that works closely with rural districts. .

**NRCSA can act as a forum for advancing ideas and concerns**, whether legislative, Department, or any entity having a role in public education. This has included representing members to groups such as Senators, rural education research groups, rural membership advocacy groups, rural interest groups, collaborative groups, Nebraska Department of Education, and NREA (national) committee participation.

**NRCSA offers two annual statewide events** (Legislative Forum and Spring Conference) which offer
members the chance to learn about issues affecting rural schools, the opportunity to develop professionally, network with personnel representing other districts and interact directly with policymakers and providers as well as NRCSA leaders. Both events are focused on our rural community schools' issues and interests. The Spring Conference is also the event that highlights awards, speakers, scholarships, exhibitors, music groups, many learning and information opportunities, and of course NRCSA food.

**NRCSA offers recognition to those who demonstrate outstanding leadership** and character in rural schools through exceptional scholarship and awards programs. In 2022, NRCSA awarded twenty-two $2,000 scholarships (up from 16 $2,000 in 2021), and eight Outstanding Educator Awards. Twenty of the scholarships went to rural school students who intend to enter college to become an educator.

**NRCSA provides, exclusively sent to Superintendents/ESU Administrator and Board of Education members of member schools**, written updates from the Executive Director on current association activities and involvement within the legislative process. In the past the updates have gone only to the Superintendents and Board Presidents. We have expanded our updates to include all Board of Ed members. We are requesting the district Superintendent provide board member email contact information, or at least for the Board President, so the NRCSA communications can be sent to a larger audience directly. We encourage our updates to be used as board meeting information, as well.

**NRCSA currently offers leadership roles**, ten elected and 59 appointed positions, for superintendents of
member districts to be further involved. Elected opportunities include six NRCSA district (regional) representatives, three presidency cycle offices, and one secretary office as the ten-member

Executive Committee. There are ten appointed members of the Scholarship & Recognition Committee, twenty-two appointed members of the Legislative Committee (including seven ex-officio past NRCSA presidents), twelve appointed members of the Rural Teacher Committee, and fifteen members of the NRCSA Closing the Gap Project Team.

**NRCSA offers the NRCSA-USbank OneCard program to all member entities** statewide as a NRCSA program. The OneCard is a Visa purchase-only card that allows designated personnel to make purchases for the district, thus eliminating the need to carry cash, or for staff to use their personal credit/debit card and go through a reimbursement process. The Superintendent pre-loads the card and all transactions are clearly identified on the monthly statements. It is easy, clean, secure, and can be used for any purchase of any size. NRCSA receives a portion of the interchange income generated by use of the cards. Seventy-two districts and the NRCSA office use the OneCard. This income provides critical support for NRCSA scholarships and awards.

**NRCSA provides elective services** such as OneCard Purchase Card, Superintendent Search, Planning
Support, Global Teletherapy (speech, occupational therapy, and behavior/mental health therapy), and Project Fit America Grant (BC/BS NE), to date. Information regarding these services is provided on the NRCSA website and via emails to member districts and will be included as Facebook information.

**It is an exciting time for NRCSA and an exciting time to be a member!** There are two ways to renew your membership. You may update and return the Superintendent and board member contact information included. Or you may submit an Online Membership Form. Simply go to www.nrcsa.net and click on 'Membership' then, select 'Regular Member'. Click the 'Complete Membership Form Online' link and follow the directions. District dues for 2022-23 remain at $850.00, due September 15. ***Please note that we are asking for the mobile phone numbers of administrators and board presidents, so please share that information with us. Also we would like to know the day and time on which your regular board meeting occurs (ie. second Monday of the month: 7:00 PM).***

**Again, this year, NRCSA is offering a discounted membership in the National Rural Education Association (NREA).** NRCSA is one of forty-three state affiliates of the NREA and as such, can offer NRCSA member schools a twenty-five percent discount on NREA memberships. There are two membership options: An individual membership (cost $75.00 per year) and a school district membership (cost $300.00 per year). The individual membership allows a single person to maintain membership in the NREA, while a district membership allows up to seven (7) people (such as board members or other staff) to be listed as members under the school district's membership. If you would like to join the NREA, as well as NRCSA, simply complete the enclosed registration form and return it to NRCSA along with a check for the cost of membership dues. **A separate check must be submitted for NREA dues, made out to NREA.** The checks and information collected will be forwarded to the NREA. Joining the NREA is an optional addition to NRCSA membership dues, but we encourage you to join the NREA.

Thank you in advance for your continued support of NRCSA and quality education for all students in rural Nebraska. Your membership and voice toward growing your rural and outstate specific education association is vital to our relationships and our efforts on behalf of your schools, students, and communities.

--

Jack D. Moles
Executive Director, Nebraska Rural Community Schools Association
402-335-7732

Motion to approve 2022-23 membership with the Nebraska Rural Community Schools Association (NRCSA) Passed with a motion by Nina Lanuza and a second by Dr Renee Sayer.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.E. Budget, finance, negotiations, and personnel
Procedural Item
Chuck Misek, Rich Brabec, Brian Vavricek
This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

IV.E.1. Consider, discuss, and take action to approve the contract with Pekny and Associates, CPA's, PC for the 2021-2022 District Audit.
Action Item

Pekny and Associates have been doing Schuyler Community Schools' annual audit of financial statements, reviewing your schedule of assets, receipts, expenditures, and fund balances. See attached contract for details included in the annual audit.

Motion to approve the contract with Pekny and Associates, CPA's, PC for the 2021-2022 District Audit. Passed with a motion by Brian Vavricek and a second by Nina Lanuza.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.E.2. Consider, discuss, and take action to accept staff resignations and release them from their 2022-23 contract.
Action Item

1. Megan Harris: Para Educator - Richland
2. Irma Torres: Food Service - SCHS
3. Jared Barrera: Teacher - Richland
4. Sheila Hoppe: Teacher - SES

Motion to accept staff resignations and release from 2022-23 contract. Passed with a motion by Brian Vavricek and a second by Guadalupe Marino.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.E.3. Consider, discuss, and take action to approve new hire recommendations
Action Item

1. Cindy Vanicek: SES Para Educator

2. Farah Noor: SCHS Custodial/Maintenance
3. Katherine Moran: Preschool Para Educator

Motion to approve new hire recommendations Passed with a motion by Richard Brabec and a second by Dr Renee Sayer.
Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V. Discussion Items and Reports
Procedural Item

V.A. Superintendent's Report
Information Item
Dan Hoesing

1. **Board Policies:** Attached below is the June Legal Update from the Perry Law firm. I sent these on to JIm Luebbe for his review. These items are procedural and will not affect the handbook. Jim will have his recommendations ready for the August School Board Meeting. See attached information.

2. **Amending the 2021-22 Budgets in the general fund and building fund**. These amendments are due to federal programs: CARES, ESSER II and ESSER III America Rescue Program (ARP) and increased costs/funding in the food service program. We are still working on spending/reimbursements but should be able to get close on our recommendations for these two budget amendments.

3. **2022-23 Budget Preparation:** We need to set a date for the finance committee to meet to review the 2022-23 budget recommendations. We will conduct the 2022-23 budget workshop in conjunction with our August board meeting.

4. **Staffing Update:** The building principals are still working on finalizing hiring. All certified staff are now hired in all buildings except at SES and Rural Schools. They are short a dual language teacher and music teacher at the Rural Schools and a regular classroom teacher at SES.

5. **SRO/School Safety:** The high school administrators and I met with Chief Farber and Sheriff Messerlie to discuss school safety and programs. The next step in this process is for each of the buildings to compile and share their data with the board committee. We will then begin looking for the best solution to address areas of concern. All parties agreed that putting in the right process and securing the necessary funding, training, etc... that meet our needs will take time. We will begin this process in September.

V.B. Board Member/Committee Reports
Information Item
Board Members

1. Foundation Meeting: Brian Vavricek
2. NASB Monthly Meeting Notes: See attached.

VI. Correspondence Items

Information Item

VII. Adjournment meeting at 7:35 pm

https://zoom.us/rec/share/weNsYXM9dohzHfpNOzC-OLVQhHhHw5QcmVOjkJxIA8pceGpEw8O2dLb8pZ-heD4Q.48OvMqEVxFN7nayg

Action Item

Motion to adjourn Passed with a motion by Brian Vavricek and a second by Nina Lanuza. Chuck Misek: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea

Yea: 5, Nay: 0, Absent: 1

**SCHUYLER COMMUNITY SCHOOLS**
**MONTHLY DISBURSEMENT REPORT**
**For the month of AUGUST 2022**

| Check # | Date | Vendor | Description | Amount |
|---|---|---|---|---|
| 44902 | 8/8/2022 | Albers All Around | Contracted services | $384.00 |
| 44903 | 8/8/2022 | Amazon Capital Services | Supplies | $889.64 |
| 44904 | 8/8/2022 | Americom Communications | NVR for cameras | $17,124.12 |
| 44905 | 8/8/2022 | Apple Computer, Inc. | Computer | $1,249.00 |
| 44906 | 8/8/2022 | Apptegy, Inc. | School CEO conference | $1,350.00 |
| 44907 | 8/8/2022 | Blick Art Materials | Supplies | $2,621.27 |
| 44908 | 8/8/2022 | BOMGAARS | Supplies | $448.01 |
| 44909 | 8/8/2022 | Border States Industries, Inc. | Supplies | $3,069.52 |
| 44910 | 8/8/2022 | Butler County Clinic, PC | Physical | $150.00 |
| 44911 | 8/8/2022 | Cada Electric, LLC | Install HS lights | $5,858.81 |
| 44912 | 8/8/2022 | Casey's Business MasterCard | Fuel | $304.51 |
| 44913 | 8/8/2022 | Cenex Fleetcard | Fuel | $220.22 |
| 44914 | 8/8/2022 | CenturyLink | Phone | $191.70 |
| 44915 | 8/8/2022 | CenturyLink | Phone | $2,651.22 |
| 44916 | 8/8/2022 | Central Nebraska Rehab Services | OT/PT services | $5,684.88 |
| 44917 | 8/8/2022 | Charles D. Jones & Co., Inc. | Supplies | $310.00 |
| 44918 | 8/8/2022 | CHI Health | Physicals | $142.00 |
| 44919 | 8/8/2022 | Central Nebraska Comm. Action Partner., Inc. | 4th Qtr billing | $7,691.33 |
| 44920 | 8/8/2022 | Columbus Carpet, Inc | 2nd half payment | $15,584.73 |
| 44921 | 8/8/2022 | Computers Etc | Supplies | $235.85 |
| 44922 | 8/8/2022 | Continental Fire Sprinkler Company | Annual inspection | $390.00 |
| 44923 | 8/8/2022 | Cornhusker Public Power District | Electricity | $689.22 |
| 44924 | 8/8/2022 | D & K Products | Supplies | $184.80 |
| 44925 | 8/8/2022 | David City Public School | Hlavac insurance | $985.99 |
| 44926 | 8/8/2022 | D B Nebraska Service Company | Update IP addresses | $772.50 |
| 44927 | 8/8/2022 | Demco | Supplies | $339.38 |
| 44928 | 8/8/2022 | Department Of Utilities | Utilities | $40,174.43 |
| 44929 | 8/8/2022 | Dietze Music House, Inc. | Repairs | $215.00 |
| 44930 | 8/8/2022 | Eakes Office Products Center | copies | $16.31 |
| 44931 | 8/8/2022 | Electrical Engineering & Equipment Co | Supplies, service | $848.07 |
| 44932 | 8/8/2022 | Educational Serv Unit #7 Network | Supplies | $279.67 |
| 44933 | 8/8/2022 | Flippen Group/Capturing Kids Hearts | Certification | $2,302.50 |
| 44934 | 8/8/2022 | FP Mailing Solutions | Postage meter fees | $564.00 |
| 44935 | 8/8/2022 | Fremont Winnelson Co | Supplies | $7.97 |
| 44936 | 8/8/2022 | Frontier | Phone | $106.55 |
| 44937 | 8/8/2022 | Harris School Solutions | AE add'l employees | $334.27 |
| 44938 | 8/8/2022 | Hometown Leasing | Copier leases | $10,428.84 |
| 44939 | 8/8/2022 | Innovative Office Solutions, LLC | Supplies | $21,966.14 |
| 44940 | 8/8/2022 | J & B Auto Parts | Supplies | $28.35 |
| 44941 | 8/8/2022 | Jackson Services Inc | Linens | $1,032.83 |
| 44942 | 8/8/2022 | Johnstone Supply | Supplies | $212.64 |
| 44943 | 8/8/2022 | JourneyEd.com, Inc. | Adobe licenses | $1,000.00 |
| 44944 | 8/8/2022 | Cassandra Krings | EC Service provider | $224.00 |
| 44945 | 8/8/2022 | Learning Sciences International | Standards Based planning | $20,000.00 |
| 44946 | 8/8/2022 | Lincoln Journal Star | Notices,bd meeting | $244.94 |
| 44947 | 8/8/2022 | Matheson Trigas | Ag supplies | $94.34 |
| 44948 | 8/8/2022 | Mechanical Sales, Inc | Supplies | $2,960.00 |
| 44949 | 8/8/2022 | Midwest Alarm Services | Alarm inspections | $1,259.73 |
| 44950 | 8/8/2022 | Midwest Technology Products | Supplies | $523.30 |
| 44951 | 8/8/2022 | Minnesota Clay USA | Supplies | $128.67 |
| 44952 | 8/8/2022 | Mueller Sprinklers | Annual backflow testing | $2,181.50 |

| | | | | |
|---|---|---|---|---|
| 44953 | 8/8/2022 | Nebraska Council of School Administrators | Admin days | $3,391.00 |
| 44954 | 8/8/2022 | Nebraska Central Equipment Inc | Bus windshields | $829.81 |
| 44955 | 8/8/2022 | Nebraska.Gov | CDL driving records | $302.50 |
| 44956 | 8/8/2022 | Nebraska Public Health Environmental Laborato | Water testing | $488.00 |
| 44957 | 8/8/2022 | OCC Builders, LLC | DL renovation payment | $131,670.00 |
| 44958 | 8/8/2022 | One Source | Background checks | $216.00 |
| 44959 | 8/8/2022 | OPTK Networks | Ethernet | $855.60 |
| 44960 | 8/8/2022 | Parkview One Stop LLC | Fuel | $1,347.23 |
| 44961 | 8/8/2022 | Perry, Guthery, Hasse & Gessford, P.C., L.L.O | Legal services | $3,687.00 |
| 44962 | 8/8/2022 | Presto-X | Pest control | $374.00 |
| 44963 | 8/8/2022 | Progress Publications | Supplies | $101.00 |
| 44964 | 8/8/2022 | Pyramid School Products | Supplies | $164.88 |
| 44965 | 8/8/2022 | QC Supply, LLC | Supplies | $189.53 |
| 44966 | 8/8/2022 | Reinecke Motor Co. | Service | $1,655.58 |
| 44967 | 8/8/2022 | S&S Worldwide, Inc. | Supplies | $88.27 |
| 44968 | 8/8/2022 | Savvas Learning Company, LLC | online licenses | $6,255.67 |
| 44969 | 8/8/2022 | Scholastic Inc | Scholastic periodicals | $7,586.95 |
| 44970 | 8/8/2022 | School Outfitters | Supplies | $1,649.47 |
| 44971 | 8/8/2022 | School Specialty, LLC | Supplies | $20.84 |
| 44972 | 8/8/2022 | Schuyler Coop Association | Fuel | $1,790.26 |
| 44973 | 8/8/2022 | Schuyler Home & Building Supply | Supplies | $676.60 |
| 44974 | 8/8/2022 | SCS ACTIVITY FUND | Tuition, HAL | $30,000.00 |
| 44975 | 8/8/2022 | SCS Depreciation Money Market Acct 800576891 | Bus, vehicles | $100,000.00 |
| 44976 | 8/8/2022 | Siteone Landscape Supply Inc | Drag for Softball field | $865.98 |
| 44977 | 8/8/2022 | Symmetry Energy Solutions, LLC | Natural gas | $1,357.86 |
| 44978 | 8/8/2022 | Transportation Safety Systems | ELDT | $30.00 |
| 44979 | 8/8/2022 | Truck Center Columbus | Bus maintenance | $2,691.76 |
| 44980 | 8/8/2022 | Verizon Wireless | Hotspot | $513.36 |
| 44981 | 8/8/2022 | VISA | Supplies | $370.23 |
| 44982 | 8/8/2022 | VISA | Admin days, supplies | $680.51 |
| 44983 | 8/8/2022 | VISA | Supplies | $44.88 |
| 44984 | 8/8/2022 | VISA | CTE trip | $1,680.19 |
| 44985 | 8/8/2022 | Vyve Broadbrand | Internet | $1,329.91 |
| 44986 | 8/8/2022 | WageWorks | Admin fees | $230.00 |
| 44987 | 8/8/2022 | Waste Connections of NE, Inc. | Sanitation services | $1,445.72 |
| 44988 | 8/8/2022 | West Music | supplies | $258.49 |
| 822-1 | 8/9/2022 | Rebecca Black | College tuition reimbursement | $600.00 |
| 822-2 | 8/9/2022 | Gina Bossow | Mileage | $10.94 |
| **TOTAL GENERAL FUND DISBURSEMENTS** | | | | **$482,106.77** |
| | | | | |
| 822-1B | 8/8/2022 | SCS Qualified School Const Bond - Pinnacle Bk | Repayment of loan | $25,000.00 |
| **TOTAL BOND FUND DISBURSEMENTS** | | | | **$25,000.00** |
| | | | | |
| 1476 | 8/8/2022 | Carlson West Povondra Architects | Services | $1,217.58 |
| 1477 | 8/8/2022 | OCC Builders, LLC | DL Renovation payment | $188,374.00 |
| **TOTAL SPECIAL BUILDING FUND DISBURSEMENTS** | | | | **$189,591.58** |

**SCHUYLER COMMUNITY SCHOOLS**
**MONTHLY DISBURSEMENT REPORT over $5000**
**For the month of AUGUST 2022**

| Check # | Date | Vendor | Description | Amount |
|---|---|---|---|---|
| 44957 | 8/8/2022 | OCC Builders, LLC | DL renovation payment | $131,670.00 |
| 44975 | 8/8/2022 | SCS Depreciation Money Market Acct 800576891 | Bus, vehicles | $100,000.00 |
| 44928 | 8/8/2022 | Department Of Utilities | Utilities | $40,174.43 |
| 44974 | 8/8/2022 | SCS ACTIVITY FUND | Tuition, HAL | $30,000.00 |
| 44939 | 8/8/2022 | Innovative Office Solutions, LLC | Supplies | $21,966.14 |
| 44945 | 8/8/2022 | Learning Sciences International | Standards Based planning | $20,000.00 |
| 44904 | 8/8/2022 | Americom Communications | NVR for cameras | $17,124.12 |
| 44920 | 8/8/2022 | Columbus Carpet, Inc | 2nd half payment | $15,584.73 |
| 44938 | 8/8/2022 | Hometown Leasing | Copier leases | $10,428.84 |
| 44919 | 8/8/2022 | Central Nebraska Comm. Action Partner., Inc. | 4th Qtr billing | $7,691.33 |
| 44969 | 8/8/2022 | Scholastic Inc | Scholastic periodicals | $7,586.95 |
| 44968 | 8/8/2022 | Savvas Learning Company, LLC | online licenses | $6,255.67 |
| 44911 | 8/8/2022 | Cada Electric, LLC | Install HS lights | $5,858.81 |
| 44916 | 8/8/2022 | Central Nebraska Rehab Services | OT/PT services | $5,684.88 |
| **TOTAL GENERAL FUND DISBURSEMENTS** | | | | **$420,025.90** |
| 822-1B | 8/8/2022 | SCS Qualified School Const Bond - Pinnacle Bk | Repayment of loan | $25,000.00 |
| **TOTAL BOND FUND DISBURSEMENTS** | | | | **$25,000.00** |
| 1477 | 8/8/2022 | OCC Builders, LLC | DL Renovation payment | $188,374.00 |
| **TOTAL SPECIAL BUILDING FUND DISBURSEMENTS** | | | | **$188,374.00** |

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2022

| SCHUYLER COMMUNITY SCHOOLS<br>GENERAL FUND | Jul-22 | YTD<br>2021-2022 |
|---|---|---|
| **Beginning Cash Balance** | **5,097,991.24** | **2,414,552.94** |
| Receipts: | | |
| Colfax county Local District Tax | 131,337.41 | 12,778,709.16 |
| Butler county Local District Tax | 30,345.77 | 1,357,747.51 |
| Interest | 1,967.16 | 5,394.07 |
| License Fees | | 4,950.00 |
| Rent of Facility | | 0.00 |
| Categorical Grants | 6,701.83 | 42,716.31 |
| Curriculum Receipts | | 0.00 |
| Other Local Receipts | | 0.00 |
| Private grants | | 0.00 |
| ESU Receipts | | 0.00 |
| State Aid | | 4,862,159.00 |
| Special Education | | 891,443.00 |
| SPED Transportation | | 4,049.00 |
| State Apportionment | | 233,705.34 |
| Distant Ed Incentive | | 0.00 |
| Six Pence | 104,169.00 | 373,527.00 |
| Other State Receipts | | 0.00 |
| High Ability Learner | | 13,713.00 |
| IDEA ARP Base 0-21 | | 89,049.00 |
| IDEA ARP Preschool | | 7,161.00 |
| IDEA ARP Proportionate Share | | 833.00 |
| Title 1 Part A | | 531,457.00 |
| Title I part B | | 0.00 |
| Title I, SIG | | 75,474.40 |
| Title II, Part A - Staff | | 62,088.00 |
| SPED IDEA Base | | 0.00 |
| SPED Preschool | | 5,258.00 |
| SPED IDEA Part B BASE Enrollment/Poverty | | 380,794.00 |
| SPED IDEA, Part B Enroll | | 0.00 |
| SPED Ed IDEA CEIS | | 0.00 |
| SPED non public | | 8,807.00 |
| Medicaid in the Public Schools - MIPS | 22,301.75 | 94,465.83 |
| NASB MEDICAID Reimbursements | 8,399.50 | 30,276.07 |
| Carl Perkins Fund | | 19,581.00 |
| E-Rate Reimbursement | | 0.00 |
| Migrant | | 0.00 |
| Title III | | 37,144.00 |
| Title III Immigrant | | 0.00 |
| Peak ILCD/other grants | | 0.00 |
| 21st Century Grant | | 183,463.00 |
| Title IV A SSAE Grant | | 37,685.00 |
| EducationQuest Grant | | 0.00 |
| ESSERS I | | 0.00 |
| ESSERS II | | 601,338.00 |
| Insurance Adjustments | | 0.00 |
| Sale of Property | | 0.00 |
| Other Non Revenue | | 246.68 |
| Transfers in | | 0.00 |
| **Total Receipts** | **305,222.42** | **22,733,234.37** |
| **Non-program Receipts** | | |
| Non-program Receipts | | 30,801.10 |
| Lunch & Coop Fund Reimbursements | 39,147.04 | 457,170.95 |
| **Subtotal** | **39,147.04** | **487,972.05** |
| **Transfers from CD** | | |
| **Transfers IN/OUT Money Market Accounts** | | 0.00 |

| | | |
|---|---|---|
| **Total Receipts & Transfers** | **344,369.46** | **23,221,206.42** |
| **General Fund Cash** | **5,442,360.70** | **25,635,759.36** |
| General Fund Disbursements | -2,233,118.92 | -22,426,517.58 |
| Transfers In/Out Money Market Accounts | | 0.00 |
| Prior Period Adjustment (Voided Checks) | | 0.00 |
| **Total Disbursements** | **-2,233,118.92** | **-22,426,517.58** |
| **GENERAL FUND Cash Balance** | **3,209,241.78** | **3,209,241.78** x |

| SPECIAL BUILDING FUND | | |
|---|---|---|
| **Beginning Cash Balance** | **339,538.99** | **74,685.88** |
| Colfax County Tax Collection | 2,637.52 | 305,447.63 |
| Butler County Tax Collection | 1,004.08 | 32,805.51 |
| School Project Support Donations | | 0.00 |
| Sale of Property | | 0.00 |
| Interest | 90.37 | 238.98 |
| 2019 HS Bonds sold | | 0.00 |
| Sale of Property | | 0.00 |
| Non-revenue receipts | | 0.00 |
| **Total before non-program receipts** | **3,731.97** | **338,492.12** |
| Non-program Receipts/transfers | | 600,000.00 |
| **Total Monthly Receipts** | **3,731.97** | **938,492.12** |
| Cashed CD's | | 0.00 |
| **Total Building Fund Cash** | **343,270.96** | **1,013,178.00** |
| **Disbursements & Transfers:** | | |
| Total Expenditures | **(2527.36)** | -672434.40 |
| Non-program Expenditures | | 0.00 |
| **Total Disbursements** | **(2,527.36)** | **-672434.40** |
| **Special Building Fund Ending Balance** | **340,743.60** | **340,743.60** x |

| BOND FUND ACCOUNT | | |
|---|---|---|
| **Beginning Balance Pinnacle Bank** | **591,923.02** | **713,385.28** |
| Bond tax collections | 8,156.29 | 1,062,372.31 |
| Interest | 44.12 | 252.59 |
| | | 0.00 |
| **Total before non-program receipts** | **8,200.41** | **1,062,624.90** |
| Non-program Receipts/transfers | | **25,000.00** |
| **Total Monthly Receipts** | | **160,328.61** |
| Bond Payment | **0.00** | -1,200,426.75 |
| Expenditures | | **-460.00** |
| **Balance bonds** | **600,123.43** | **600,123.43** |
| **Beginning Balance - County Treasurer** | | **0.00** |
| Old Bond - WW 1993 - Held by Colfax Co Treasurer | | 0.00 |
| Transfers | | 0.00 |
| **Total Old Bond Balance** | | **0.00** |
| **Beatrice Bank Holding funds** | | **0.00** |
| **Total Bond Fund Balance** | **600,123.43** | **600,123.43** x |

| | | |
|---|---|---|
| **DEPRECIATION FUND SAVINGS** | | |
| **Beginning Balance Checking accounts** | **80,376.56** | **154,720.52** |
| Receipts | | 0.00 |
| Interest on Money Market Accounts | 10.60 | 180.56 |
| Non-program receipts | | |
| **Total** | **80,387.16** | **154,901.08** |
| Disbursements | 0.00 | -74,513.92 |
| Transfers | | |
| Non-program disbursements | | |
| **Ending Balance Cash account/Money Market Ac** | **80,387.16** | **80,387.16** |
| **DEPRECIATION FUND INVESTMENTS:** | | |
| **Beginning Balance ( 800011254, 800012522, 583** | **87,283.82** | **87,218.93** |
| CD's | | **0.00** |
| Interest | | **64.89** |
| **Ending Balance Investments** | **87,283.82** | **87,283.82** |
| **Total Depreciation Funds** | **167,670.98** | **167,670.98** x |
| **QUALIFIED CAPITAL PURPOSE BONDS** | | |
| **Beginning balance** | 3,699,262.59 | **3,931,595.67** |
| **PINNACLE BANK (initial deposit+interest)** | | |
| Colfax County Tax Collections | 2,130.46 | 369,131.61 |
| Butler County Tax Collections | 803.25 | 40,752.39 |
| Interest & Transfers | 1,554.15 | 5,422.51 |
| US Treasury Receipts | | 225,336.27 |
| **Total Monthly Receipts** | **4,487.86** | 640,642.78 |
| Transfers | | -625,000.00 |
| Payments/Transfer of interest | | -238,920.00 |
| Disbursements | | -4,568.00 |
| **Fund Balance** | **3,703,750.45** | **3,703,750.45** x |
| **EMPLOYEE BENEFITS FUND** | | |
| **Beginning Balance** | **77,076.81** | **69,658.15** |
| Deposits | 7,799.06 | 110,049.12 |
| **Total Revenue** | **84,875.87** | **179,707.27** |
| Disbursements & Transfers: | -4,839.54 | -99,670.94 |
| **Ending Balance** | **80,036.33** | **80,036.33** |
| **EMPLOYEE BENEFITS FUND INVESTMENTS:** | | |
| **Beginning Balance (800010018; 55375)** | **13,714.74** | **13,694.35** |
| SCS CD's Interest | | 20.39 |
| **Ending Balance** | **13,714.74** | **13,714.74** |
| **Total Employee Benefits Funds Investments** | 13,714.74 | 13,714.74 |
| **Total Employee Benefits Funds** | **93,751.07** | **93,751.07** x |

## SCS STUDENT FEES

| | | |
|---|---|---|
| **Beginning Balance** | **70,716.52** | **65,164.70** |
| Receipts | 0.00 | 15,885.22 |
| **Total** | **70,716.52** | **81,049.92** |
| Disbursements | -1,878.00 | -12,211.40 |
| **Ending Balance** | **68,838.52** | **68,838.52** x |

## SCS ACTIVITY FUND

| | | |
|---|---|---|
| **Beginning Balance** | **569,342.60** | **551,845.66** |
| Receipts | 9,391.04 | 429,373.31 |
| **Total** | **578,733.64** | **981,218.97** |
| Disbursements | -31,926.69 | -434,412.02 |
| **Ending Balance** | **546,806.95** | **546,806.95** x |

## Lunch Fund

| | | |
|---|---|---|
| **Beginning Balance Checking accounts** | **607,127.30** | **407,381.08** |
| Receipts | 15,031.50 | 1,462,295.93 |
| Interest | 4.78 | 46.08 |
| non-program receipts | | 0.00 |
| **Total Cash** | **622,163.58** | **1,869,723.09** |
| Disbursements | -68,267.84 | -1,315,827.35 |
| non-program expenses | | 0.00 |
| Total Expenditures | -68,267.84 | -1,315,827.35 |
| **Total Lunch Funds** | **553,895.74** | **553,895.74** x |

## SCS COOPERATIVE FUND

| | | |
|---|---|---|
| **Beginning Balance** | **11,280.30** | **2,131.07** |
| Receipts | 22,199.00 | 141,795.28 |
| **Total** | **33,479.30** | **143,926.35** |
| Disbursements | -11,340.12 | -121,787.17 |
| **Ending Balance** | **22,139.18** | **22,139.18** x |

**Submitted By:**

**Charles P. Misek, Treasurer**

# SCHUYLER COMMUNITY SCHOOLS

## Revenue Summary Report

## FY 2022

## For the Month of JULY 2022

| acct # | Account | BUDGET 2021-22 | Jul-22 | 2021-22 YTD TOTALS | Percent Collected |
|---|---|---|---|---|---|
| 1-01100 | Tax Collections | 14,041,604.00 | 161,683.18 | 14,136,456.67 | 100.68% |
| 1-1310 | Tuition Rec'd Other Districts | - | | - | 0.00% |
| 1-01510 | Interest earned on Local Receipts | 1,000.00 | 1,967.16 | 5,394.07 | 539.41% |
| | CD Interest | 7,500.00 | | - | 0.00% |
| 1-01911 | License Fee | 3,500.00 | | 4,950.00 | 141.43% |
| 1-01910 | Community Service Activities | 3,000.00 | | - | 0.00% |
| 1-01925 | Grants from Corp & other private | - | 6,701.83 | 42,716.31 | |
| 1-01990 | Other Local Receipts | 19,118.00 | | - | 0.00% |
| 1-02210 | ESU Receipts | 2,000.00 | | - | 0.00% |
| 1-03110 | State Aid | 4,862,160.00 | | 4,862,159.00 | 100.00% |
| 1-03120 | Sp Ed Programs | 558,000.00 | | 891,443.00 | 159.76% |
| 1-03125 | Sp Ed Transportation | 4,000.00 | | 4,049.00 | 101.23% |
| 1-03400 | State Apportionment | 200,482.00 | | 233,705.34 | 116.57% |
| 1-03512 | Other State/Distance Learning Education | | | - | |
| 1-03535 | High Ability Learner | 6,500.00 | | 13,713.00 | 210.97% |
| 1-03541 | Six Pence | 335,000.00 | 104,169.00 | 373,527.00 | 111.50% |
| 1-03990 | Other State | 5,000.00 | | - | 0.00% |
| 1-04505 | Title I, Part A | 200,000.00 | | 531,457.00 | 0.00% |
| 1-04506 | Title I, part B | 400,000.00 | | - | 0.00% |
| 1-04507 | Title I - School Improvement Grant | | | 75,474.40 | 0.00% |
| 1-04509 | Title IIA | 140,000.00 | | 62,088.00 | 44.35% |
| 1-04311 | Title IIA, ESU7 Consortium | - | | - | 0.00% |
| 1-4421 | IDEA ARP Base 0-21 | | | | 0.00% |
| 1-4422 | IDEA ARP Preschool | | | | 0.00% |
| 1-4423 | IDEA ARP Proportionate Share | | | | 0.00% |
| 1-04512 | IDEA, to age 5 | 82,576.00 | | - | 0.00% |
| 1-04516 | Sp Ed - Base | 250,000.00 | | 5,258.00 | 2.10% |
| 1-04518 | IDEA Part B Base Enrollment Poverty | 352,921.00 | | 380,794.00 | 107.90% |
| 1-04519 | Sp Ed-Part B Funds Enrollment | 47,595.00 | | - | 0.00% |
| 1-04520 | Sp Ed - CEIS | 45,000.00 | | - | 0.00% |
| 1-04521 | Sp Ed - Non public | | | 8,807.00 | 0.00% |
| 1-04708 | Medicaid in Public schools | 10,000.00 | 22,301.75 | 94,465.83 | 0.00% |
| 1-04709 | NASB NEBMAC MEDICAID | 40,000.00 | 8,399.50 | 30,276.07 | 75.69% |
| 1-04525 | Carl Perkins | 5,000.00 | | 19,581.00 | 391.62% |
| 1-04105 | E-Rate Reimbursement | 57,000.00 | | - | 0.00% |
| 1-04526 | Migrant | - | | - | |
| 1-04527 | Title III | 80,000.00 | | 37,144.00 | 46.43% |
| 1-04528 | Title III Immigrant | 4,575.00 | | - | 0.00% |
| 1-4530 | Peak ILCD/other grants | 425.00 | | - | 0.00% |
| 1-04531 | 21st Century Grant | 272,109.00 | | 183,463.00 | 67.42% |
| 1-4969 | Title IV-A SSAE | - | | 37,685.00 | #DIV/0! |
| 1-4996 | ESSERS I | 1,250,000.00 | | - | 0.00% |
| 1-4997 | ESSERS II | - | | | #DIV/0! |
| 1-4998 | ESSERS III | - | | | #DIV/0! |
| 1-4994 | Education Quest | - | | - | 0.00% |
| 1-4999 | Scott Grant - Child Well Being | | | - | |
| 1-05150 | Debt Services | | | - | 0.00% |
| 1-05301 | Insurance Adjustments | - | | - | 0.00% |
| 1-05300 | Sale of Property | - | | - | 0.00% |
| 1-05690 | Other Non Revenue Receipts | | | 246.68 | 0.00% |
| | **Total Program Receipts** | **23,286,065.00** | **305,222.42** | **22,034,853.37** | 94.63% |

| | | | | | |
|---|---|---|---|---|---|
| | **Non Program Receipts** | | | | |
| 1-9000 | Non Program Receipts | - | | 30,801.10 | |
| 1-9000 | Lunch, Coop Payroll or Reimb | - | 39,147.04 | 457,170.95 | |
| | | - | | | |
| | **Total Receipts** | **23,286,065.00** | **344,369.46** | **22,522,825.42** | |
| | Total Budgeted Beginning Cash | 2,414,552.94 | | | |
| | **Total Resources Available** | **25,700,617.94** | | | |
| | **Audit adjustments** | | | | |
| | **OTHER FUND RECEIPTS** | | | | |
| | **Depreciation Fund Receipts** | 600,000.00 | 10.60 | | 0.00% |
| | **Employee Benefits Fund Receipts** | 145,560.00 | 7,799.06 | | |
| | **Qualified Capital Purpose Fund** | 400,000.00 | 4,487.86 | | 0.00% |
| | **Activities Fund Receipts** | 600,000.00 | 9,391.04 | | 0.00% |
| | **Lunch Fund Receipts** | 1,700,000.00 | 15,036.28 | | 0.00% |
| | **Bond Fund** | 1,750,000.00 | 8,200.41 | | 0.00% |
| | **Special Bldg Fund** | 500,000.00 | 3,731.97 | | 0.00% |
| | **Cooperative Fund** | 175,000.00 | 22,199.00 | | 0.00% |
| | **Student Fee Receipts** | 30,000.00 | - | | 0.00% |
| | **TOTAL OTHER FUND RECEIPTS** | **5,900,560.00** | **70,856.22** | **-** | |
| | Beginning Balances | 6,071,481.29 | | | |
| | **TOTAL SCS FUND RECEIPTS** | **37,672,659.23** | **415,225.68** | **22,522,825.42** | |
| | Transfer | | | | |
| 1-9000 | General Fund | - | | - | |
| | Depreciation Fund | | | - | |
| | Employee Benefits | | | - | |
| | Qualified Capital Purpose Fund | | | - | |
| | Activity Fund | | | - | |
| | Lunch Fund | | | - | |
| | Bond Fund | | | 25,000.00 | |
| | Special Building Fund | | | 600,000.00 | |
| | Cooperative Fund | | | | |
| | Student Fees Fund | | | - | |
| | **TOTAL TRANSFERS** | | **-** | **625,000.00** | |
| | **TOTAL SCS RECEIPTS WITH TRANSFERS** | | **415,225.68** | **23,147,825.42** | |

# SCHUYLER COMMUNITY SCHOOLS
## EXPENDITURE SUMMARY
### FISCAL YEAR 2022
### Monthly Expenditures

| Account | 2021-22 Budget | Jul-22 | YTD 2021-22 | Percent 2021-22 |
|---|---|---|---|---|
| Regular Instructional Programs | 12,049,546.00 | 1,013,639.11 | 10,776,140.60 | 89.43% |
| Special Education Instructional Programs | 1,500,000.00 | 171,076.68 | 1,951,062.31 | 130.07% |
| Summer School | 42,000.00 | 14,992.70 | 15,222.22 | 36.24% |
| Support Services-Pupils | 950,000.00 | 57,688.09 | 610,688.47 | 64.28% |
| OT/PT/Speech/Vision | 370,000.00 | 68,454.41 | 338,325.95 | 91.44% |
| Support Services-Staff | 1,000,000.00 | 82,132.50 | 930,439.48 | 93.04% |
| General Administration | 500,000.00 | 37,253.59 | 394,526.64 | 104.99% |
| Office Of The Principal | 1,100,000.00 | 105,696.65 | 1,154,899.31 | 99.45% |
| Support Services-Business | 200,800.00 | 15,370.75 | 199,699.01 | 99.45% |
| Furniture and Equipment | 36,400.00 | - | 50,222.58 | 137.97% |
| Personnel Services | 15,000.00 | - | 6,071.58 | 40.48% |
| Support Services-Maintenance & Operation | 2,293,676.00 | 251,846.31 | 2,308,073.71 | 100.63% |
| Support Services-Pupil Transportation | 225,320.00 | 13,310.28 | 185,549.13 | 82.35% |
| Community Services | 90,000.00 | 6,184.05 | 65,125.85 | 72.36% |
| State Categorical Programs | 385,400.00 | 37,587.63 | 356,075.86 | 92.39% |
| Federal Programs | 2,195,423.00 | 318,739.13 | 2,622,120.02 | 119.44% |
| Debt Service | 232,500.00 | - | - | 0.00% |
| Transfers | 100,000.00 | - | - | 0.00% |
| **Total Program Expenditures** | **23,286,065.00** | **2,193,971.88** | **21,964,242.72** | **94.32%** |
| Non Prog. Expenditures - Misc | | | 5,103.91 | |
| Non Prog. Expenditures - Lunch & Coop | | 39,147.04 | 457,170.95 | |
| **Total Expenditures** | **23,286,065.00** | **2,233,118.92** | **22,426,517.58** | |
| **Budgeted Cash Reserve** | 3,000,000.00 | | | |
| **Total Requirements** | **26,286,065.00** | **2,233,118.92** | **22,426,517.58** | |
| | | | | |
| **OTHER FUND DISBURSEMENTS** | | | | |
| **Depreciation Fund Disbursements** | 850,000.00 | - | 74,513.92 | 8.77% |
| **Employee Benefits Fund Disbursements** | 145,560.00 | 4,839.54 | 99,670.94 | 68.47% |
| **Qualified Capital Purpose Fund** | 4,860,000.00 | - | 243,488.00 | 5.01% |
| **Activities Fund Disbursements** | 600,000.00 | 31,926.69 | 434,412.02 | 72.40% |
| **Lunch Fund Disbursements** | 1,700,000.00 | 68,267.84 | 1,315,827.35 | 77.40% |
| **Bond Fund** | 1,750,000.00 | - | 1,200,886.75 | 68.62% |
| **Special Bldg Fund Disbursements** | 560,000.00 | 2,527.36 | 672,434.40 | 120.08% |
| **Cooperative** | 175,000.00 | 11,340.12 | 121,787.17 | 69.59% |
| **Student Fee Disbursements** | 100,000.00 | 1,878.00 | 12,211.40 | 12.21% |
| | 10,740,560.00 | 120,779.55 | 4,175,231.95 | 38.87% |
| **Other fund Cash Reserves** | | | | |
| **TOTAL DISTRICT'S DISBURSEMENTS** | **37,026,625.00** | **2,353,898.47** | **26,601,749.53** | |
| | | | | |
| **Transfer funds** | | | | |
| General Fund | | | - | |
| Depreciation Fund | | | - | |
| Employee Benefits | | | - | |
| Qualified Capital Purpose Fund | | | 625,000.00 | |
| Activity Fund | | | - | |
| Lunch Fund Transfers | | | - | |
| Bond Fund | | | - | |
| Special Building Fund | | | - | |
| Cooperative Fund | | | - | |
| Student Fees Fund | | | - | |
| **Transfer funds** | | - | **625,000.00** | |
| **TOTAL DISTRICT EXPENDITURES** | | **2,353,898.47** | **27,226,749.53** | |

**SCHUYLER COMMUNITY SCHOOLS**
**LUNCH PROGRAM**
**BUDGET TO ACTUAL**
**FISCAL YEAR 2022**

| Receipts: | Budget 2021-2022 | July 2022 | YTD Actual 2021-2022 | % of Budget |
|---|---|---|---|---|
| Sale of Meals | 50,000.00 | 541.00 | 20,405.71 | 40.81% |
| Interest | 100.00 | 4.78 | 46.08 | 46.08% |
| State Reimbursement | 10,000.00 | | 0.00 | 0.00% |
| Federal Reimbursement | 1,639,400.00 | 14,490.50 | 1,441,498.85 | 87.93% |
| Other Income | 500.00 | | 0.00 | 0.00% |
| Other Non-Revenue Income | 0.00 | | 0.00 | |
| Transfer | 0.00 | | 0.00 | |
| Non-program receipts | 0.00 | | 391.37 | 0.00% |
| **Total Receipts** | **1,700,000.00** | **15,036.28** | **1,462,342.01** | **86.02%** |
| **Beginning Cash** | 407,381.08 | | | |
| **Transfer between accts** | | | | |
| **Total Receipts & Beg. Cash** | **2,107,381.08** | | | |
| | | | | |
| **Expenditures** | | | | |
| Regular Salaries | 388,000.00 | 30,132.64 | 330,244.64 | 85.11% |
| Substitute Salaries | 55,000.00 | | 46,434.64 | 84.43% |
| Employee Benefits | 250,000.00 | 12,654.18 | 144,191.59 | 57.68% |
| Contracted Services | 1,000.00 | | 0.00 | 0.00% |
| Gas & Van Service | 1,500.00 | | 1,084.84 | 72.32% |
| Food | 780,000.00 | 4,502.69 | 682,410.91 | 87.49% |
| Software | 10,000.00 | | 8,464.85 | 84.65% |
| Supplies & Materials | 120,000.00 | 18,601.78 | 87,637.90 | 73.03% |
| Equipment | 71,500.00 | | 0.00 | 0.00% |
| Equipment Repair | 20,000.00 | 1,225.00 | 11,758.70 | 58.79% |
| Miscellaneous | 3,000.00 | 1,151.55 | 3,172.55 | 105.75% |
| Non-program Expenditures | 0.00 | | 375.97 | |
| **Total Expenditures** | **1,700,000.00** | **68,267.84** | **1,315,776.59** | **77.40%** |
| **Necessary Cash Reserves** | **0.00** | | | |
| **TOTAL REQUIREMENTS** | **1,700,000.00** | | | |
| **Transfers back between accts** | | | | |
| **Revenue over Expenses** | | **-53,231.56** | **146,565.42** | |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

| Site ID / Group ID | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| SCHUYL Schuyler Community Schools | | | | | | | |
| A ACADEMIC | | | | | | | |
| | 1100 | CONSORTIUM PAYROLL | 232.84 | 0.00 | 0.00 | 0.00 | 232.84 |
| | 1500 | ARC EQUIP SPEC.ED. | 2,232.58 | 0.00 | 0.00 | 0.00 | 2,232.58 |
| | | A Totals: | 2,465.42 | 0.00 | 0.00 | 0.00 | 2,465.42 |
| B ATHLETIC | | | | | | | |
| | 2100 | BASKETBALL B | 0.00 | 0.00 | 624.00 | 0.00 | -624.00 |
| | 2150 | BASKETBALL G | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2200 | CROSS COUNTRY B & G | 0.00 | 0.00 | 383.79 | 0.00 | -383.79 |
| | 2250 | CROSS COUNTRY | 0.00 | 62.05 | 0.00 | 0.00 | 62.05 |
| | 2300 | FOOTBALL | -534.71 | 0.00 | 0.00 | 0.00 | -534.71 |
| | 2350 | GOLF B | -648.07 | 0.00 | 0.00 | 0.00 | -648.07 |
| | 2375 | GOLF G | 0.00 | 0.00 | 1,424.40 | 0.00 | -1,424.40 |
| | 2400 | SOFTBALL | 0.00 | 0.00 | 185.70 | 0.00 | -185.70 |
| | 2450 | SOCCER B | -1,716.22 | 0.00 | 0.00 | 0.00 | -1,716.22 |
| | 2500 | SOCCER G | -940.00 | 0.00 | 0.00 | 0.00 | -940.00 |
| | 2600 | TRACK | -2,599.74 | 0.00 | 0.00 | 0.00 | -2,599.74 |
| | 2700 | VOLLEYBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2750 | WRESTLING | -358.56 | 0.00 | 121.66 | 0.00 | -480.22 |
| | 2755 | WEIGHT ROOM EQUIPMENT | 7.50 | 0.00 | 0.00 | 0.00 | 7.50 |
| | 2775 | GIRLS WRESTLING | -4,181.02 | 0.00 | 0.00 | 0.00 | -4,181.02 |
| | 2800 | SMS ATHLETICS | 1,205.16 | 0.00 | 312.79 | 0.00 | 892.37 |
| | 2850 | LAUNDRY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2900 | GENERAL | -3,112.61 | 0.00 | 9,837.46 | 0.00 | -12,950.07 |
| | 2950 | MEDICAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2970 | BOOSTER CLUB DONATION | 10.53 | 0.00 | 0.00 | 0.00 | 10.53 |
| | 2975 | DONATIONS | 11,315.53 | 0.00 | 0.00 | 0.00 | 11,315.53 |
| | | B Totals: | -1,552.21 | 62.05 | 12,889.80 | 0.00 | -14,379.96 |
| C DISTRICT | | | | | | | |
| | 3100 | ADULT EDUCATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3110 | COLLEGE CREDIT | -13,414.00 | 0.00 | 1,316.00 | 0.00 | -14,730.00 |
| | 3200 | GENERAL | 8,780.43 | 3,242.30 | 35.98 | 0.00 | 11,986.75 |
| | 3250 | FIELD HOUSE | 39,931.25 | 585.00 | 0.00 | 0.00 | 40,516.25 |
| | 3300 | FINES | 1,478.09 | 0.00 | 0.00 | 0.00 | 1,478.09 |
| | 3400 | HIGH SCHOOL--- BOOK FINES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3450 | SCHS LIBRARY FINES | 1,050.21 | 0.00 | 0.00 | 0.00 | 1,050.21 |
| | | C Totals: | 37,825.98 | 3,827.30 | 1,351.98 | 0.00 | 40,301.30 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| D | DEPARTMENTS | | | | | | |
| | 4000 | BAND | 1,635.34 | 0.00 | 0.00 | 0.00 | 1,635.34 |
| | 4025 | Musical | 3,830.92 | 0.00 | 0.00 | 0.00 | 3,830.92 |
| | 4050 | VOCAL | 226.87 | 0.00 | 0.00 | 0.00 | 226.87 |
| | 4750 | KOEHN TRUST (BAND DONATION) | 11,430.62 | 0.00 | 0.00 | 0.00 | 11,430.62 |
| | | D Totals: | 17,123.75 | 0.00 | 0.00 | 0.00 | 17,123.75 |
| E | UNIFORMS & EQUIPMENT | | | | | | |
| | 4500 | BAND (UNIFORM DEP) | 828.18 | 0.00 | 0.00 | 0.00 | 828.18 |
| | 4650 | FLAG CORPS | 178.28 | 0.00 | 0.00 | 0.00 | 178.28 |
| | 4700 | INSTRUMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4770 | AMBASSADORS | 1,637.88 | 0.00 | 0.00 | 0.00 | 1,637.88 |
| | | E Totals: | 2,644.34 | 0.00 | 0.00 | 0.00 | 2,644.34 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| F | CLUBS ORGANIZATIONS | | | | | | |
| | 5000 | ART | 523.47 | 0.00 | 0.00 | 0.00 | 523.47 |
| | 5005 | ATHS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5050 | CHEERLEADERS | 11,657.16 | 4,286.41 | 0.00 | 0.00 | 15,943.57 |
| | 5100 | DRAMATICS, SPEECH | -1,184.72 | 0.00 | 0.00 | 0.00 | -1,184.72 |
| | 5105 | One Act | 182.47 | 0.00 | 0.00 | 0.00 | 182.47 |
| | 5150 | DANCE TEAM | -18,845.62 | 0.00 | 1,934.81 | 0.00 | -20,780.43 |
| | 5175 | EMERGENCY RESPNSE TEAM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5200 | FFA | 19,459.69 | 0.00 | 0.00 | 0.00 | 19,459.69 |
| | 5250 | FCCLA | -247.91 | 0.00 | 100.41 | 0.00 | -348.32 |
| | 5300 | CULTURAL UNITY | 1,715.67 | 0.00 | 0.00 | 0.00 | 1,715.67 |
| | 5350 | NATIONAL HONOR SOCIETY | 2,568.02 | 0.00 | 385.00 | 0.00 | 2,183.02 |
| | 5400 | S-CLUB | 146.45 | 0.00 | 0.00 | 0.00 | 146.45 |
| | 5405 | SPIRIT CLUB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5425 | WARRIORS STAND FOR THE SILENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5500 | SCIENCE & mATH cLUB | 5,621.03 | 0.00 | 0.00 | 0.00 | 5,621.03 |
| | 5510 | SCIENCE TRIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5515 | INDUST. TECH GRANT SCHS | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| | 5525 | SCIENCE FAIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5550 | STUDENT COUNCIL | 5,188.82 | 0.00 | 95.00 | 0.00 | 5,093.82 |
| | 5575 | 504 R ACTIVITY FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5600 | RICHLAND ACTIVITY FUND | 212.53 | 0.00 | 531.00 | 0.00 | -318.47 |
| | 5610 | FISHER 24 ACTIVITY FUND | 7,515.18 | 0.00 | 493.00 | 0.00 | 7,022.18 |
| | 5615 | DUAL LANGUAGE | -192.48 | 0.00 | 0.00 | 0.00 | -192.48 |
| | 5620 | SCHUYLER ELEMENTARY SCHOOL | -0.04 | 0.00 | 0.00 | 0.00 | -0.04 |
| | 5621 | SES FELICIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5622 | SES FIELD DAY | 8,044.94 | 0.00 | 0.00 | 0.00 | 8,044.94 |
| | 5623 | SES Vocal Music Club | 1,315.60 | 0.00 | 0.00 | 0.00 | 1,315.60 |
| | 5624 | SES LIBRARY | 3,647.18 | 0.00 | 0.00 | 0.00 | 3,647.18 |
| | 5631 | SES POP FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5632 | SES Band CLUB | 237.90 | 0.00 | 0.00 | 0.00 | 237.90 |
| | 5633 | SES STEM | 6,308.59 | 0.00 | 0.00 | 0.00 | 6,308.59 |
| | 5650 | BRAINSTORMING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5675 | TEEN MOM'S | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5700 | A.S.K. | 1,998.72 | 0.00 | 0.00 | 0.00 | 1,998.72 |
| | 5725 | STUDENT COUNCIL MAKE A WISH | 2,144.37 | 0.00 | 0.00 | 0.00 | 2,144.37 |
| | 5750 | FELLOWSHIP CHRISTIANS FOR ATHLETICS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5775 | INDUSTRIAL TECH ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5800 | SHEEL CREEK WATER TESTING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5825 | PRESCHOOL | 1,652.78 | 0.00 | 0.00 | 0.00 | 1,652.78 |
| | 5900 | SMS GENERAL ACTIVITY | 1,965.10 | 0.00 | 0.00 | 0.00 | 1,965.10 |
| | 5901 | SMS STUDENT COUNCIL | 10,343.64 | 0.00 | 0.00 | 0.00 | 10,343.64 |
| | 5902 | SMS LIBRARY | 2,515.28 | 0.00 | 0.00 | 0.00 | 2,515.28 |
| | 5903 | SMS RESOURCE ROOM | 4,680.90 | 0.00 | 0.00 | 0.00 | 4,680.90 |
| | 5904 | SMS BAND CLUB | 138.60 | 0.00 | 0.00 | 0.00 | 138.60 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| | 5905 | SMS TEACHER POP 7702463 | 35.82 | 0.00 | 0.00 | 0.00 | 35.82 |
| | 5906 | SMS EDUCATIONQUEST FOUNDATION GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5907 | SMS Entrepreneurship | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5909 | SMS VOCAL MUSIC | 3.25 | 0.00 | 0.00 | 0.00 | 3.25 |
| | 5910 | SMS VOLLEYBALL CLUB | 593.26 | 0.00 | 0.00 | 0.00 | 593.26 |
| | 5911 | SMS YEARBOOK | 1,609.65 | 0.00 | 0.00 | 0.00 | 1,609.65 |
| | 5915 | SMS WRESTLING CLUB | 183.70 | 0.00 | 0.00 | 0.00 | 183.70 |
| | 5920 | SMS FOOTBALL CLUB | -74.25 | 0.00 | 0.00 | 0.00 | -74.25 |
| | 5925 | SMS BOYS BASKETBALL CLUB | 475.53 | 0.00 | 0.00 | 0.00 | 475.53 |
| | 5926 | SMS GIRLS BASKETBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5927 | SMS TRACK CLUB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5928 | SMS CROSS COUNTRY | 411.77 | 0.00 | 0.00 | 0.00 | 411.77 |
| | 5930 | YOUTH FOOTBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5935 | YOUTH SPORTS | -1,352.17 | 0.00 | 0.00 | 0.00 | -1,352.17 |
| | 5940 | YOUTH SOCCERE | 7,928.95 | 0.00 | 0.00 | 0.00 | 7,928.95 |
| | | F Totals: | 91,128.83 | 4,286.41 | 3,539.22 | 0.00 | 91,876.02 |
| G | CONCESSION/VENDING | | | | | | |
| | 6000 | CONCESSION | 3,501.55 | 0.00 | 0.00 | 0.00 | 3,501.55 |
| | 6005 | SMS CONCESSIONS | 16.30 | 0.00 | 0.00 | 0.00 | 16.30 |
| | 6010 | Imp. Fund-10% | 1,916.66 | 0.00 | 0.00 | 0.00 | 1,916.66 |
| | 6015 | SMS IMP FUND - 10% | 184.51 | 0.00 | 0.00 | 0.00 | 184.51 |
| | 6100 | SCHS PEPSI 7701503 | 11,260.86 | 0.00 | 0.00 | 0.00 | 11,260.86 |
| | 6105 | SMS PEPSI 7702463 | 36.48 | 0.00 | 0.00 | 0.00 | 36.48 |
| | 6125 | SCHS LUNCH PEPSI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6150 | SCS FIELD HOUSE POP | 2,889.63 | 0.00 | 0.00 | 0.00 | 2,889.63 |
| | 6200 | STUDENT POP | 1,015.56 | 0.00 | 0.00 | 0.00 | 1,015.56 |
| | 6300 | TEACHER POP | 5,081.01 | 0.00 | 0.00 | 0.00 | 5,081.01 |
| | 6400 | S-CLUB JUICE | 31.74 | 0.00 | 0.00 | 0.00 | 31.74 |
| | 6500 | MAINTENANCE | 9,158.13 | 189.60 | 0.00 | 0.00 | 9,347.73 |
| | 6600 | MILK MACHINE - FCCLA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | G Totals: | 35,092.43 | 189.60 | 0.00 | 0.00 | 35,282.03 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| H | SALES | | | | | | |
| | 7000 | HORTICULTURE | 14,834.10 | 0.00 | 0.00 | 0.00 | 14,834.10 |
| | 7010 | HOUSE CONSTRUCTION | 6,768.31 | 0.00 | 0.00 | 0.00 | 6,768.31 |
| | 7020 | HOUSE RENTAL | 23,129.50 | 500.00 | 0.00 | 0.00 | 23,629.50 |
| | 7050 | INDUSTRIAL TECH / PLASMA CAM SALES | 4,245.64 | 0.00 | 0.00 | 0.00 | 4,245.64 |
| | 7150 | BBB CLUB ACCOUNT | 579.31 | 0.00 | 135.02 | 0.00 | 444.29 |
| | 7200 | GBB CLUB ACCOUNT | 903.05 | 0.00 | 349.96 | 0.00 | 553.09 |
| | 7215 | BOYS GOLF CLUB ACCT. | 4,344.96 | 0.00 | 0.00 | 0.00 | 4,344.96 |
| | 7225 | GIRLS GOLF CLUB ACCOUNT | 2,793.92 | 0.00 | 1,560.00 | 0.00 | 1,233.92 |
| | 7250 | WRESTLING CLUB ACCOUNT | 8,487.21 | 0.00 | 420.00 | 0.00 | 8,067.21 |
| | 7260 | GIRLS WRESTLING CLUB | 868.32 | 0.00 | 0.00 | 0.00 | 868.32 |
| | 7275 | WRESTLING AIDS | 385.83 | 0.00 | 0.00 | 0.00 | 385.83 |
| | 7300 | BSOC CLUB ACCOUNT | 1,675.20 | 0.00 | 0.00 | 0.00 | 1,675.20 |
| | 7325 | GSOC CLUB ACCOUNT | 4,427.70 | 0.00 | 0.00 | 0.00 | 4,427.70 |
| | 7350 | G/B CROSS COUNTRY CLUB | 1,589.57 | 0.00 | 0.00 | 0.00 | 1,589.57 |
| | 7400 | FOOTBALL CLUB ACCOUNT | 7,095.86 | 0.00 | 0.00 | 0.00 | 7,095.86 |
| | 7450 | VOLLEYBALL CLUB ACCT. | 14,499.55 | 0.00 | 0.00 | 0.00 | 14,499.55 |
| | 7500 | SB CLUB ACCOUNT | 1,537.17 | 0.00 | 0.00 | 0.00 | 1,537.17 |
| | 7550 | STUDENT PURCHASES | 244.52 | 0.00 | 0.00 | 0.00 | 244.52 |
| | 7600 | TR. CLUB ACCT | 2,789.13 | 0.00 | 0.00 | 0.00 | 2,789.13 |
| | 7650 | SPEECH CLUB | 1,568.99 | 0.00 | 0.00 | 0.00 | 1,568.99 |
| | 7700 | ONE ACT CLUB | 406.06 | 0.00 | 0.00 | 0.00 | 406.06 |
| | | H Totals: | 103,173.90 | 500.00 | 2,464.98 | 0.00 | 101,208.92 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| I | CLASSES | | | | | | |
| | 8000 | ALUMNI ACCOUNT | 1,386.24 | 0.00 | 0.00 | 0.00 | 1,386.24 |
| | 8255 | CLASSES OF 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8260 | CLASS 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8265 | CLASS OF 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8270 | CLASS OF 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8275 | CLASS OF 2017 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8280 | CLASS 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8285 | CLASS OF 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8290 | CLASS OF 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 8295 | CLASS OF 2021 | 108.13 | 0.00 | 0.00 | 0.00 | 108.13 |
| | 8300 | Class of 2022 | 211.33 | 0.00 | 0.00 | 0.00 | 211.33 |
| | 8305 | CLASS OF 2023 | 1,175.42 | 0.00 | 0.00 | 0.00 | 1,175.42 |
| | 8310 | CLASS OF 2024 | -19.35 | 0.00 | 0.00 | 0.00 | -19.35 |
| | 8315 | CLASS OF 2025 | 283.22 | 0.00 | 0.00 | 0.00 | 283.22 |
| | 8320 | CLASS OF 2026 | 561.53 | 0.00 | 0.00 | 0.00 | 561.53 |
| | 8325 | CLASS OF 2027 | 547.26 | 0.00 | 0.00 | 0.00 | 547.26 |
| | 8330 | CLASS OF 2028 | 298.97 | 0.00 | 0.00 | 0.00 | 298.97 |
| | 8335 | CLASS OF 2029 | -788.82 | 0.00 | 0.00 | 0.00 | -788.82 |
| | 8340 | CLASS OF 2030 | -247.10 | 0.00 | 0.00 | 0.00 | -247.10 |
| | 8345 | CLASS OF 2031 | 493.62 | 0.00 | 0.00 | 0.00 | 493.62 |
| | 8350 | Class of 2032 | 416.89 | 0.00 | 0.00 | 0.00 | 416.89 |
| | 8355 | CLASS OF 2033 | 70.35 | 0.00 | 0.00 | 0.00 | 70.35 |
| | 8360 | Class of 2034 | 1,095.63 | 0.00 | 0.00 | 0.00 | 1,095.63 |
| | 8365 | CLASS OF 2035 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | I Totals: | 5,593.32 | 0.00 | 0.00 | 0.00 | 5,593.32 |
| J | YEARBOOK | | | | | | |
| | 8560 | YEARBOOK | 7,656.22 | 0.00 | 0.00 | 0.00 | 7,656.22 |
| | | J Totals: | 7,656.22 | 0.00 | 0.00 | 0.00 | 7,656.22 |

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 07/01/2022 to 07/31/2022.

Site ID Site Name
Group ID Group Name

| | Activity ID | Activity Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|---|---|---|---|---|---|---|---|
| K | MISCELLANEOUS | | | | | | |
| | 9000 | STUDENT COUNCIL SCHOOL IMPROVMENT FUND | 1,304.25 | 0.00 | 0.00 | 0.00 | 1,304.25 |
| | 9025 | SAVE THE CHILDREN | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| | 9030 | AFTERSCHOOL PROGRAM | 112,180.26 | 0.00 | 368.34 | 0.00 | 111,811.92 |
| | 9031 | BEYOND SCHOOL BELL | 83,304.01 | 0.00 | 3,287.12 | 0.00 | 80,016.89 |
| | 9035 | SIXPENSE | 456.12 | 0.00 | 4,511.00 | 0.00 | -4,054.88 |
| | 9040 | SES BACK PACK PROGRAM | 4,370.73 | 0.00 | 3,363.52 | 0.00 | 1,007.21 |
| | 9045 | BUILDING HEALTHY RELATIONSHIPS. | 7,736.07 | 0.00 | 0.00 | 0.00 | 7,736.07 |
| | 9050 | STAFF INSURANCE PURCHASES | 110.93 | 515.68 | 88.79 | 0.00 | 537.82 |
| | 9075 | KEY DEPOSITS & RENTAL FEES | 9,012.25 | 0.00 | 0.00 | 0.00 | 9,012.25 |
| | 9085 | PROFESSIONAL DEVELOPMENT | 223.47 | 0.00 | 61.94 | 0.00 | 161.53 |
| | 9095 | PARENT INVOLMENT - PRESCHOOL | 8,700.00 | 0.00 | 0.00 | 0.00 | 8,700.00 |
| | 9100 | BLOOD MOBILE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9105 | WELLNESS WARRIORS | 3,176.63 | 0.00 | 0.00 | 0.00 | 3,176.63 |
| | 9110 | PTO WELLNESS DAY DONATION | -182.00 | 0.00 | 0.00 | 0.00 | -182.00 |
| | 9115 | LUNCH CARD | 2,446.05 | 0.00 | 0.00 | 0.00 | 2,446.05 |
| | 9125 | TMH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9150 | PRINCIPAL | 759.78 | 0.00 | 0.00 | 0.00 | 759.78 |
| | 9175 | Technology Fee | 33,309.00 | 10.00 | 0.00 | 0.00 | 33,319.00 |
| | | K Totals: | 267,207.55 | 525.68 | 11,680.71 | 0.00 | 256,052.52 |
| L | SCHOLARSHIPS/MEMORIALS | | | | | | |
| | 9200 | TOUR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9500 | COLLEGE ACCESS GRANT | 983.07 | 0.00 | 0.00 | 0.00 | 983.07 |
| | | L Totals: | 983.07 | 0.00 | 0.00 | 0.00 | 983.07 |
| | | SCHUYLER Activity Totals: | 569,342.60 | 9,391.04 | 31,926.69 | 0.00 | 546,806.95 |

| | Begin Balance | Transfers | Receipts | Disbursements | Adjustments | End Balance |
|---|---|---|---|---|---|---|
| SCHUYLER Checking: | | | 9,391.04 | 31,926.69 | | |
| SCHUYLER Investment: | | | | | | |
| SCHUYLER Bank Balances: | 569,342.60 | | 9,391.04 | 31,926.69 | 0.00 | 546,806.95 |

| | | | | | |
|---|---|---|---|---|---|
| Report Activity Totals: | 569,342.60 | 9,391.04 | 31,926.69 | 0.00 | 546,806.95 |

| REVENUE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$3,689,300.73** | **17.69%** | **$3,777,399.57** | **18.11%** | **$3,834,741.76** | **18.88%** | **$4,269,068.23** | **21.29%** | **$4,203,426.68** | **19.61%** | **$4,094,118.24** | **18.66%** | **$4,232,590.23** | **18.18%** | **$4,088,783.55** | **17.01%** |
| Local/County | $2,959,876.38 | 25.25% | $3,296,850.19 | 25.42% | $3,244,512.16 | 24.10% | $3,616,567.87 | 24.80% | $3,871,636.68 | 25.65% | $3,604,268.24 | 24.38% | $3,774,311.58 | 23.66% | $3,590,873.55 | 23.86% |
| State | $581,961.52 | 8.41% | $406,284.76 | 7.95% | $405,292.50 | 8.03% | $318,484.56 | 8.39% | $327,782.00 | 7.31% | $440,597.00 | 8.66% | $411,943.00 | 7.49% | $486,216.00 | 7.60% |
| Federal | $147,462.83 | 6.66% | $74,077.43 | 2.66% | $184,795.20 | 10.34% | $334,015.80 | 20.00% | $4,008.00 | 0.22% | $49,218.00 | 3.17% | $46,228.00 | 2.53% | $11,694.00 | 0.45% |
| Other | $0.00 | 0.00% | $187.19 | 1.87% | $141.90 | 1.42% | | 0.00% | | 0.00% | $35.00 | 0.01% | $107.65 | 1.08% | $0.00 | 0.00% |
| **October Total** | **$819,772.20** | **21.62%** | **$919,934.61** | **22.52%** | **$800,032.03** | **22.82%** | **$812,931.69** | **25.34%** | **$681,958.11** | **22.79%** | **$1,377,824.61** | **24.94%** | **$816,726.35** | **21.68%** | **$1,309,149.75** | **22.46%** |
| Local/County | $225,585.97 | 27.18% | $465,936.95 | 29.02% | $353,056.80 | 26.72% | $334,446.13 | 27.10% | $325,062.51 | 27.80% | $596,074.99 | 28.41% | $351,235.35 | 25.86% | $354,232.75 | 26.21% |
| State | $588,572.52 | 16.92% | $444,247.15 | 16.65% | $416,054.50 | 16.27% | $284,749.00 | 15.89% | $341,484.00 | 14.93% | $391,391.00 | 16.34% | $424,550.00 | 15.21% | $574,123.00 | 16.57% |
| Federal | $3,548.58 | 6.82% | $9,750.51 | 3.02% | $30,675.73 | 12.06% | $193,736.56 | 31.60% | $15,411.60 | 1.05% | $390,312.22 | 28.31% | $40,941.00 | 4.78% | $380,794.00 | 15.24% |
| Other | $2,065.13 | 20.65% | $0.00 | 1.87% | $245.00 | 3.87% | | 0.00% | | 0.00% | $46.40 | 0.02% | $0.00 | 1.08% | $0.00 | 0.00% |
| **November Total** | **$704,918.79** | **25.00%** | **$841,237.42** | **26.56%** | **$934,567.57** | **27.42%** | **$404,661.44** | **27.36%** | **$647,571.18** | **25.81%** | **$771,613.90** | **28.46%** | **$1,169,477.55** | **26.71%** | **$778,844.35** | **25.70%** |
| Local/County | $98,109.77 | 28.01% | $115,861.20 | 29.91% | $158,699.52 | 27.90% | $111,941.11 | 27.87% | $179,813.65 | 28.99% | $197,185.63 | 29.74% | $258,451.54 | 27.48% | $183,859.95 | 27.43% |
| State | $581,961.52 | 25.33% | $0.00 | 16.65% | $405,292.50 | 24.30% | $274,019.00 | 23.11% | $327,782.00 | 22.24% | $468,434.00 | 25.55% | $414,614.00 | 22.75% | $499,929.00 | 24.38% |
| Federal | $24,291.13 | 7.92% | $723,064.57 | 29.03% | $370,575.55 | 32.80% | $7,103.33 | 32.03% | $139,975.53 | 8.62% | $105,878.47 | 35.13% | $496,412.01 | 31.98% | $95,055.40 | 18.93% |
| Other | $556.37 | 26.22% | $2,311.65 | 24.99% | $0.00 | 3.87% | $11,598.00 | 115.98% | | 0.00% | $115.80 | 0.04% | $0.00 | 1.08% | $0.00 | 0.00% |
| **December Total** | **$894,606.37** | **29.29%** | **$1,243,678.07** | **32.52%** | **$863,838.51** | **31.68%** | **$683,867.94** | **30.77%** | **$745,256.34** | **29.28%** | **$896,769.14** | **32.55%** | **$827,976.41** | **30.26%** | **$1,008,598.43** | **29.89%** |
| Local/County | $226,629.75 | 29.95% | $307,081.16 | 32.28% | $266,290.80 | 29.88% | $264,179.54 | 29.68% | $295,771.34 | 30.95% | $92,217.14 | 30.37% | $289,567.41 | 29.30% | $340,675.08 | 29.70% |
| State | $655,231.52 | 34.80% | $914,854.52 | 34.57% | $405,292.50 | 32.33% | $395,674.00 | 33.54% | $449,485.00 | 32.27% | $492,476.00 | 35.22% | $537,909.00 | 32.53% | $631,852.00 | 34.25% |
| Federal | $7,379.81 | 8.25% | $14,668.35 | 29.55% | $192,255.21 | 43.56% | $24,014.40 | 33.47% | $0.00 | 8.62% | $312,026.00 | 55.23% | $500.00 | 32.00% | $36,034.67 | 20.33% |
| Other | $5,365.29 | 79.87% | $7,074.04 | 95.73% | $0.00 | 3.87% | $0.00 | 115.98% | $0.00 | 0.00% | $50.00 | 0.05% | $0.00 | 1.08% | $36.68 | 0.37% |
| **January total** | **$1,840,957.36** | **38.12%** | **$2,258,459.02** | **43.35%** | **$1,894,173.38** | **41.00%** | **$2,829,527.97** | **44.88%** | **$2,143,935.43** | **39.29%** | **$1,990,036.12** | **41.62%** | **$2,190,774.94** | **39.67%** | **$2,153,615.69** | **38.85%** |
| Local/County | $1,173,520.62 | 39.96% | $1,324,921.74 | 42.50% | $1,361,047.88 | 39.98% | $1,549,462.72 | 40.31% | $1,456,969.16 | 40.60% | $1,494,719.34 | 40.48% | $1,567,644.21 | 39.13% | $1,473,100.69 | 39.48% |
| State | $655,231.52 | 44.27% | $931,190.66 | 52.80% | $522,738.50 | 42.68% | $521,133.00 | 47.27% | $587,974.82 | 45.39% | $492,476.00 | 44.89% | $537,393.00 | 42.30% | $615,573.00 | 43.87% |
| Federal | $11,844.10 | 8.79% | $2,346.62 | 29.64% | $3,497.12 | 43.75% | $758,932.25 | 78.91% | $98,991.45 | 13.97% | $2,840.78 | 55.41% | $85,737.73 | 36.70% | $64,942.00 | 22.86% |
| Other | $361.12 | 83.48% | | 95.73% | $6,889.88 | 72.77% | | 115.98% | $0.00 | 0.00% | $0.00 | 0.05% | $0.00 | 1.08% | $0.00 | 0.37% |
| **February Total** | **$1,728,208.84** | **46.41%** | **$852,443.43** | **47.44%** | **$1,182,532.68** | **46.82%** | **$968,000.97** | **49.70%** | **$1,506,024.77** | **46.31%** | **$1,099,000.32** | **46.63%** | **$2,243,195.36** | **49.30%** | **$1,592,725.02** | **45.48%** |
| Local/County | $255,338.86 | 42.14% | $262,178.17 | 44.52% | $285,384.80 | 42.10% | $346,579.55 | 42.68% | $484,057.23 | 43.81% | $309,750.97 | 42.57% | $760,830.20 | 43.90% | $751,788.22 | 44.48% |
| State | $1,030,379.73 | 59.16% | $523,430.65 | 63.05% | $735,559.01 | 57.25% | $621,370.07 | 63.64% | $680,247.54 | 60.56% | $769,209.02 | 60.01% | $897,669.16 | 58.62% | $818,721.34 | 56.66% |
| Federal | $442,490.25 | 28.78% | $66,834.61 | 32.04% | $161,430.75 | 52.79% | | 78.91% | $341,720.00 | 32.45% | $20,040.33 | 56.70% | $584,696.00 | 68.74% | $22,215.46 | 23.72% |
| Other | $0.00 | 83.48% | | 95.73% | $158.12 | 74.35% | $51.35 | 116.49% | | 0.00% | | 0.05% | $0.00 | 1.08% | $0.00 | 0.37% |
| **March total** | **$1,211,095.78** | **52.21%** | **$1,513,121.85** | **54.70%** | **$876,612.25** | **51.14%** | **$1,614,261.92** | **57.75%** | **$1,197,908.35** | **51.90%** | **$1,576,841.46** | **53.81%** | **$1,566,761.98** | **56.03%** | **$1,997,986.68** | **53.79%** |
| Local/County | $425,766.41 | 45.77% | $485,798.34 | 48.27% | $343,463.17 | 44.65% | $874,833.73 | 48.68% | $735,622.34 | 48.68% | $1,050,597.26 | 49.68% | $970,560.69 | 49.98% | $960,505.43 | 50.86% |
| State | $664,297.52 | 68.76% | $500,780.51 | 72.85% | $523,290.50 | 67.62% | $505,145.00 | 76.95% | $451,351.00 | 70.63% | $505,545.00 | 69.94% | $536,088.00 | 68.37% | $807,481.00 | 69.28% |
| Federal | $120,632.85 | 34.23% | $515,712.32 | 50.59% | $9,786.44 | 53.33% | $232,369.39 | 92.82% | $10,874.49 | 33.03% | $20,699.20 | 58.04% | $56,529.99 | 71.84% | $230,000.25 | 32.65% |
| Other | $399.00 | 87.47% | $10,830.68 | 204.04% | $72.14 | 75.07% | $1,913.80 | 135.63% | $60.52 | 0.61% | | 0.05% | $3,583.30 | 36.91% | $0.00 | 0.37% |
| **April Total** | **$1,863,742.31** | **61.15%** | **$2,030,684.75** | **64.43%** | **$2,508,145.70** | **63.49%** | **$1,882,637.98** | **67.14%** | **$1,790,266.77** | **60.25%** | **$2,828,317.75** | **66.71%** | **$2,043,657.09** | **64.81%** | **$2,185,388.94** | **62.89%** |
| Local/County | $998,263.70 | 54.29% | $1,277,509.82 | 58.12% | $1,354,835.34 | 54.72% | $1,226,461.20 | 57.09% | $1,335,750.77 | 57.53% | $1,389,422.05 | 59.08% | $1,503,081.09 | 59.40% | $1,490,865.94 | 60.77% |
| State | $684,985.53 | 78.66% | $509,797.76 | 82.83% | $530,337.50 | 78.12% | $130,411.00 | 80.39% | $452,516.00 | 80.72% | $566,734.00 | 81.07% | $540,576.00 | 78.20% | $93,185.00 | 70.74% |
| Federal | $180,493.08 | 42.38% | $243,077.17 | 59.34% | $619,472.86 | 88.00% | $525,765.78 | 124.31% | $2,000.00 | 33.14% | $872,161.70 | 114.21% | $0.00 | 71.84% | $601,338.00 | 56.00% |
| Other | $0.00 | 87.47% | $300.00 | 207.04% | $3,500.00 | 110.07% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $0.00 | 0.37% |
| **May Total** | **$4,708,506.23** | **83.73%** | **$4,701,494.65** | **86.98%** | **$5,182,724.79** | **89.01%** | **$5,392,764.13** | **94.03%** | **$4,923,775.77** | **83.22%** | **$4,918,720.22** | **89.13%** | **$5,854,040.48** | **89.95%** | **$6,349,415.01** | **89.30%** |
| Local/County | $3,823,961.03 | 86.91% | $3,802,993.88 | 87.45% | $4,437,550.99 | 87.67% | $4,713,266.24 | 89.42% | $4,459,175.77 | 87.07% | $4,407,221.22 | 88.89% | $4,608,631.48 | 88.30% | $4,545,005.74 | 90.96% |
| State | $663,745.52 | 88.25% | $556,121.29 | 93.72% | $516,629.50 | 88.35% | $674,811.00 | 98.17% | $449,702.00 | 90.76% | $506,613.00 | 91.02% | $557,564.00 | 88.33% | $1,112,100.00 | 88.11% |
| Federal | $220,669.22 | 52.35% | $342,379.48 | 71.65% | $223,752.87 | 100.52% | $4,686.89 | 124.59% | $14,898.00 | 33.95% | $4,886.00 | 114.53% | $687,845.00 | 109.53% | $692,099.27 | 82.88% |
| Other | $130.46 | 88.77% | | 207.04% | $4,791.43 | 157.98% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $210.00 | 2.47% |
| **June Total** | **$1,148,776.66** | **89.24%** | **$1,493,688.04** | **94.14%** | **$1,400,905.70** | **95.91%** | **$594,899.27** | **97.00%** | **$1,384,220.99** | **89.67%** | **$1,331,886.96** | **95.20%** | **$1,090,902.12** | **94.63%** | **$963,504.53** | **93.31%** |
| Local/County | $300,080.50 | 89.47% | $863,965.74 | 94.11% | $577,183.40 | 91.96% | $253,977.33 | 91.16% | $659,670.31 | 91.44% | $676,798.45 | 93.47% | $406,931.81 | 90.85% | $328,257.53 | 93.14% |
| State | $700,820.48 | 98.38% | $526,569.77 | 104.03% | $795,801.97 | 104.12% | $339,195.00 | 107.11% | $508,033.00 | 102.09% | $551,800.00 | 101.86% | $645,960.00 | 100.08% | $635,247.00 | 98.04% |
| Federal | $146,450.68 | 58.97% | $102,986.09 | 75.36% | $27,920.33 | 102.08% | $1,600.00 | 124.68% | $216,517.68 | 45.66% | $103,133.26 | 121.17% | $38,010.31 | 111.61% | $0.00 | 82.88% |
| Other | $1,425.00 | 103.02% | $166.44 | 208.70% | $0.00 | 157.98% | $126.94 | 136.90% | | 0.61% | $155.25 | 0.08% | | 36.91% | $0.00 | 2.47% |
| **July Total** | **$389,401.73** | **91.10%** | **$229,587.05** | **95.24%** | **$179,037.44** | **96.79%** | **$73,390.13** | **97.36%** | **$732,262.67** | **93.09%** | **$368,265.57** | **96.88%** | **$201,530.27** | **95.50%** | **$305,222.42** | **94.58%** |
| Local/County | $332,808.51 | 92.31% | $103,610.47 | 94.91% | $135,494.63 | 92.97% | $17,969.13 | 91.29% | $216,886.67 | 92.87% | $216,245.57 | 94.93% | $192,530.27 | 92.06% | $170,352.17 | 94.28% |
| State | $35,084.52 | 98.89% | $0.00 | 104.03% | $0.00 | 104.12% | $0.00 | 107.11% | $102,387.00 | 104.37% | $152,020.00 | 104.85% | $0.00 | 100.08% | $104,169.00 | 99.67% |
| Federal | $21,073.17 | 59.92% | $119,497.83 | 79.66% | $15,039.00 | 102.93% | $55,421.00 | 128.00% | $412,989.00 | 67.99% | $0.00 | 121.17% | $9,000.00 | 112.10% | $30,701.25 | 84.07% |
| Other | $435.53 | 107.38% | $6,478.75 | 273.49% | $28,503.81 | 443.02% | | 136.90% | | 0.61% | | 0.08% | $0.00 | 36.91% | $0.00 | 2.47% |
| **August Total** | **$617,773.93** | **94.07%** | **$1,249,431.71** | **101.23%** | **$314,415.70** | **98.34%** | **$1,434,937.34** | **104.52%** | **$912,684.24** | **97.34%** | **$877,724.29** | **100.88%** | **$1,164,008.47** | **100.50%** | **$0.00** | **94.58%** |
| Local/County | $377,791.04 | 95.53% | $830,622.55 | 101.31% | $130,881.70 | 93.94% | $880,456.63 | 97.33% | $762,004.02 | 97.92% | $831,731.44 | 100.55% | $964,592.79 | 98.10% | | 94.28% |
| State | $0.00 | 98.89% | $56,784.53 | 105.14% | | 104.12% | $123,161.60 | 110.35% | $0.00 | 104.37% | $0.00 | 104.85% | $0.00 | 100.08% | | 99.67% |
| Federal | $216,848.53 | 69.72% | $283,118.59 | 89.84% | $183,534.00 | 113.20% | $431,319.11 | 153.83% | $146,946.22 | 75.93% | $44,252.85 | 124.02% | $199,415.68 | 123.03% | | 84.07% |
| Other | $23,134.36 | 338.72% | $78,906.04 | 1062.55% | | 443.02% | | 136.90% | $3,734.00 | 37.95% | $1,740.00 | 0.42% | $0.00 | 36.91% | | 2.47% |
| **Total Received** | **$19,617,060.93** | **94.07%** | **$21,111,160.17** | **101.23%** | **$19,971,727.51** | **98.34%** | **$20,960,949.01** | **104.52%** | **$20,869,291.30** | **97.34%** | **$22,131,118.58** | **100.88%** | **$23,401,641.25** | **100.50%** | **$22,733,234.37** | **94.58%** |
| **Total Budgeted** | **$20,854,313.00** | | **$20,854,313.00** | | **$20,309,772.00** | | **$20,055,234.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$24,036,065.00** | |
| Local/County Budgeted | $11,721,501.00 | | $12,967,000.00 | | $13,464,451.00 | | $14,580,040.00 | | $15,096,341.00 | | $14,784,334.00 | | $15,951,065.00 | | $15,051,065.00 | |
| State Budgeted | $6,919,305.00 | | $5,107,423.00 | | $5,048,400.00 | | $3,795,194.00 | | $4,482,678.00 | | $5,090,531.00 | | $5,500,000.00 | | $6,400,000.00 | |
| Federal Budgeted | $2,213,506.00 | | $2,779,889.00 | | $1,786,921.00 | | $1,670,000.00 | | $1,849,500.00 | | $1,552,500.00 | | $1,825,000.00 | | $2,575,000.00 | |
| Others Budgeted | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $511,154.00 | | $10,000.00 | | $10,000.00 | |
| **Over/Under** | **(1,237,252.07)** | **-5.93%** | **256,847.17** | **1.23%** | **(338,044.49)** | **-1.66%** | **905,715.01** | **4.52%** | **(569,227.70)** | **-2.66%** | **192,599.58** | **0.88%** | **115,576.25** | **0.50%** | **(1,302,830.63)** | **-5.42%** |

| EXPENDITURE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$1,586,003.98** | **7.93%** | **$1,546,839.29** | **7.73%** | **$1,539,984.51** | **7.57%** | **$1,543,208.42** | **7.56%** | **$1,682,014.98** | **7.85%** | **$1,776,080.23** | **8.10%** | **$1,912,853.42** | **8.21%** | **$1,973,201.98** | **8.21%** |
| Payroll and Benefits | $1,293,637.93 | 7.79% | $1,254,278.80 | 7.56% | $1,406,961.65 | 8.15% | $1,463,973.67 | 8.48% | $1,477,573.31 | 8.23% | $1,552,280.21 | 8.90% | $1,613,967.73 | 9.16% | $1,689,751.20 | 8.70% |
| Accounts Payable | $292,366.05 | 8.60% | $292,560.49 | 8.60% | $133,022.86 | 4.31% | $79,234.75 | 2.53% | $204,441.67 | 5.87% | $223,800.02 | 4.97% | $298,885.69 | 5.27% | $283,450.78 | 6.33% |
| **October Total** | **$1,610,650.56** | **15.98%** | **$1,643,562.29** | **15.95%** | **$1,672,110.74** | **15.78%** | **$1,769,382.25** | **16.24%** | **$1,798,070.83** | **16.23%** | **$1,750,705.33** | **16.08%** | **$1,812,215.99** | **16.00%** | **$1,891,424.87** | **16.08%** |
| Payroll and Benefits | $1,258,567.43 | 15.37% | $1,308,199.96 | 15.44% | $1,373,032.01 | 16.10% | $1,411,494.27 | 16.66% | $1,418,571.45 | 16.13% | $1,485,990.30 | 17.42% | $1,544,950.35 | 17.94% | $1,633,574.32 | 17.12% |
| Accounts Payable | $352,083.13 | 18.95% | $335,362.33 | 18.47% | $299,078.73 | 14.00% | $357,887.98 | 13.93% | $379,499.38 | 16.76% | $264,715.03 | 10.85% | $267,265.64 | 9.98% | $257,850.55 | 12.09% |
| **November Total** | **$1,478,880.75** | **23.38%** | **$1,538,076.50** | **23.64%** | **$1,797,062.78** | **24.61%** | **$1,691,421.13** | **24.53%** | **$1,880,881.44** | **25.01%** | **$1,964,465.29** | **25.03%** | **$2,112,287.67** | **25.07%** | **$2,040,049.21** | **24.57%** |
| Payroll and Benefits | $1,271,292.91 | 23.03% | $1,306,456.33 | 23.31% | $1,357,595.11 | 23.97% | $1,408,770.79 | 24.82% | $1,450,737.77 | 24.21% | $1,513,333.46 | 26.10% | $1,535,593.64 | 26.66% | $1,624,634.93 | 25.49% |
| Accounts Payable | $207,587.84 | 25.06% | $231,620.17 | 25.28% | $439,467.67 | 28.23% | $282,650.34 | 22.94% | $430,143.67 | 29.11% | $451,131.83 | 20.87% | $576,694.03 | 20.14% | $415,414.28 | 21.36% |
| **December Total** | **$1,446,578.00** | **30.61%** | **$1,503,918.41** | **31.16%** | **$1,573,314.08** | **32.34%** | **$1,587,829.31** | **32.31%** | **$1,690,389.95** | **32.89%** | **$1,750,121.38** | **33.01%** | **$1,777,214.42** | **32.70%** | **$1,999,317.48** | **32.88%** |
| Payroll and Benefits | $1,244,464.16 | 30.53% | $1,293,460.90 | 31.10% | $1,352,358.36 | 31.80% | $1,411,764.26 | 32.99% | $1,453,747.63 | 32.31% | $1,493,938.48 | 34.67% | $1,539,049.71 | 35.40% | $1,633,336.28 | 33.90% |
| Accounts Payable | $202,113.84 | 31.00% | $210,457.51 | 31.47% | $220,955.72 | 35.39% | $176,065.05 | 28.56% | $236,642.32 | 35.90% | $256,182.90 | 26.56% | $238,164.71 | 24.33% | $365,981.20 | 29.54% |
| **January total** | **$1,416,599.92** | **37.69%** | **$1,478,112.93** | **38.55%** | **$1,575,058.75** | **40.08%** | **$1,633,516.52** | **40.32%** | **$1,704,823.80** | **40.84%** | **$1,853,600.58** | **41.46%** | **$1,756,679.25** | **40.24%** | **$2,029,387.73** | **41.33%** |
| Payroll and Benefits | $1,257,022.65 | 38.10% | $1,298,596.35 | 38.92% | $1,388,499.67 | 39.84% | $1,438,173.00 | 41.32% | $1,477,790.55 | 40.54% | $1,535,612.56 | 43.48% | $1,577,529.06 | 44.35% | $1,659,744.67 | 42.45% |
| Accounts Payable | $159,577.27 | 35.70% | $179,516.58 | 36.75% | $186,559.08 | 41.43% | $195,343.52 | 34.78% | $227,033.25 | 42.41% | $317,988.02 | 33.62% | $179,150.19 | 27.49% | $369,643.06 | 37.79% |
| **February Total** | **$1,618,399.15** | **45.79%** | **$1,526,340.07** | **46.18%** | **$1,596,272.75** | **47.93%** | **$1,649,623.40** | **48.40%** | **$1,725,930.50** | **48.89%** | **$1,704,430.45** | **49.23%** | **$1,758,843.04** | **47.80%** | **$1,861,598.25** | **49.07%** |
| Payroll and Benefits | $1,256,823.51 | 45.67% | $1,291,244.15 | 46.70% | $1,349,013.62 | 47.66% | $1,391,119.52 | 49.38% | $1,435,662.72 | 48.53% | $1,500,331.65 | 52.08% | $1,533,400.12 | 53.06% | $1,617,528.31 | 50.78% |
| Accounts Payable | $361,575.64 | 46.33% | $235,095.92 | 43.67% | $247,259.13 | 49.44% | $258,503.88 | 43.02% | $290,267.78 | 50.74% | $204,098.80 | 38.16% | $225,442.92 | 31.46% | $244,069.94 | 43.24% |
| **March total** | **$1,463,652.98** | **53.10%** | **$1,604,907.73** | **54.21%** | **$1,628,284.06** | **55.93%** | **$1,643,416.11** | **56.46%** | **$1,701,819.92** | **56.83%** | **$1,753,060.01** | **57.22%** | **$1,996,937.55** | **56.37%** | **$1,927,465.19** | **57.09%** |
| Payroll and Benefits | $1,290,767.24 | 53.45% | $1,333,219.78 | 54.73% | $1,385,812.13 | 55.68% | $1,420,120.87 | 57.61% | $1,443,608.06 | 56.58% | $1,518,851.10 | 60.79% | $1,567,073.03 | 61.96% | $1,643,021.04 | 59.25% |
| Accounts Payable | $172,885.74 | 51.42% | $271,687.95 | 51.66% | $242,471.93 | 57.30% | $223,295.24 | 50.14% | $258,211.86 | 58.16% | $234,208.91 | 43.36% | $429,864.52 | 39.04% | $284,444.15 | 49.59% |
| **April Total** | **$1,488,270.17** | **60.55%** | **$1,393,336.22** | **61.18%** | **$1,605,283.97** | **63.82%** | **$1,595,748.63** | **64.28%** | **$1,644,321.37** | **64.50%** | **$1,719,549.38** | **65.05%** | **$1,782,401.82** | **64.03%** | **$1,861,537.64** | **64.84%** |
| Payroll and Benefits | $1,261,959.40 | 61.05% | $1,295,557.89 | 62.54% | $1,349,987.19 | 63.50% | $1,392,441.45 | 65.67% | $1,416,457.92 | 64.46% | $1,465,501.95 | 69.20% | $1,551,494.35 | 70.77% | $1,625,219.03 | 67.62% |
| Accounts Payable | $226,310.77 | 58.07% | $97,778.33 | 54.53% | $255,296.78 | 65.57% | $203,307.18 | 56.62% | $227,863.45 | 64.70% | $254,047.43 | 49.00% | $230,907.47 | 43.11% | $236,318.61 | 54.87% |
| **May Total** | **$1,433,181.09** | **67.71%** | **$1,590,118.89** | **69.13%** | **$1,772,744.18** | **72.53%** | **$1,920,226.07** | **73.69%** | **$1,907,569.73** | **73.40%** | **$1,780,342.83** | **73.17%** | **$1,947,895.58** | **72.39%** | **$2,088,419.36** | **73.52%** |
| Payroll and Benefits | $1,266,060.96 | 68.68% | $1,288,718.16 | 70.30% | $1,328,667.38 | 71.20% | $1,403,191.42 | 73.80% | $1,434,293.62 | 72.45% | $1,447,628.60 | 77.50% | $1,546,711.69 | 79.55% | $1,607,578.01 | 75.90% |
| Accounts Payable | $167,120.13 | 62.99% | $301,400.73 | 63.40% | $444,076.80 | 79.95% | $517,034.65 | 73.10% | $473,276.11 | 78.28% | $332,714.23 | 56.39% | $401,183.89 | 50.18% | $480,841.35 | 65.61% |
| **June Total** | **$1,786,307.10** | **76.64%** | **$1,905,598.30** | **78.65%** | **$1,913,859.70** | **81.93%** | **$1,934,814.67** | **83.18%** | **$2,007,087.28** | **82.76%** | **$1,956,589.81** | **82.09%** | **$2,113,652.77** | **81.47%** | **$2,072,171.94** | **82.15%** |
| Payroll and Benefits | $1,281,344.42 | 76.40% | $1,310,032.08 | 78.19% | $1,363,166.89 | 79.10% | $1,410,864.62 | 81.97% | $1,439,871.60 | 80.47% | $1,472,278.74 | 85.94% | $1,540,498.86 | 88.30% | $1,624,456.97 | 84.27% |
| Accounts Payable | $504,962.68 | 77.84% | $595,566.22 | 80.91% | $550,692.81 | 97.79% | $523,950.05 | 89.81% | $567,215.68 | 94.56% | $484,311.07 | 67.15% | $573,153.91 | 60.27% | $447,714.97 | 75.61% |
| **July Total** | **$1,917,135.16** | **86.23%** | **$1,522,654.33** | **86.27%** | **$1,670,132.49** | **90.14%** | **$1,664,126.84** | **91.34%** | **$1,810,156.40** | **91.21%** | **$1,724,746.83** | **89.95%** | **$2,162,325.35** | **90.76%** | **$2,193,971.88** | **91.27%** |
| Payroll and Benefits | $1,259,810.39 | 83.99% | $1,306,272.91 | 86.06% | $1,366,690.15 | 87.01% | $1,397,327.62 | 90.07% | $1,433,090.84 | 88.45% | $1,498,573.49 | 94.54% | $1,533,144.58 | 97.01% | $1,606,026.37 | 92.54% |
| Accounts Payable | $657,324.77 | 97.17% | $216,381.42 | 87.28% | $303,442.34 | 107.62% | $266,799.22 | 98.31% | $377,065.56 | 105.38% | $226,173.34 | 72.18% | $629,180.77 | 71.36% | $587,945.51 | 88.74% |
| **August Total** | **$2,304,800.20** | **97.75%** | **$2,255,212.34** | **97.54%** | **$1,643,692.26** | **98.22%** | **$1,763,664.53** | **99.98%** | **$1,869,245.30** | **99.92%** | **$2,197,232.90** | **99.97%** | **$2,139,914.59** | **99.94%** | **$0.00** | **91.27%** |
| Payroll and Benefits | $1,253,854.19 | 91.54% | $1,327,324.79 | 94.06% | $1,335,378.74 | 94.75% | $1,398,339.51 | 98.17% | $1,423,449.07 | 96.38% | $1,457,211.83 | 102.90% | $1,552,440.74 | 105.82% | | 92.54% |
| Accounts Payable | $1,050,946.01 | 128.09% | $927,887.55 | 114.57% | $308,313.52 | 117.61% | $365,325.02 | 109.96% | $445,796.23 | 118.18% | $740,021.07 | 88.61% | $587,473.85 | 81.71% | | 88.74% |
| **Total Expended** | **$19,550,459.06** | **97.75%** | **$19,508,677.30** | **97.54%** | **$19,987,800.27** | **98.22%** | **$20,396,977.88** | **99.98%** | **$21,422,311.50** | **99.92%** | **$21,930,925.02** | **99.97%** | **$23,273,221.45** | **99.94%** | **$21,938,545.53** | **91.27%** |
| **Total Budgeted** | **$19,999,791.00** | | **$19,999,791.00** | | **$20,350,895.00** | | **$20,400,895.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$24,036,065.00** | |
| Payroll and Benefits | $16,599,826.53 | | $16,599,826.53 | | $17,263,819.59 | | $17,263,819.59 | | $17,954,372.37 | | $17,436,457.79 | | $17,610,822.36 | | $19,413,038.81 | |
| Accounts Payable | $3,399,964.47 | | $3,399,964.47 | | $3,087,075.41 | | $3,137,075.41 | | $3,484,146.63 | | $4,502,061.21 | | $5,675,242.64 | | $4,478,026.19 | |
| **Over/Under** | **(449,331.94)** | **2.25%** | **(491,113.70)** | **2.46%** | **(363,094.73)** | **1.78%** | **(3,917.12)** | **0.02%** | **(16,207.50)** | **0.08%** | **(7,593.98)** | **0.03%** | **(12,843.55)** | **0.06%** | **(2,097,519.47)** | **8.73%** |

# 2021-22 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,177,285.00 | 174,782.53 | 237,046.42 | 265,528.75 | 287,258.75 | 274,939.62 | 242,763.23 | 266,321.06 | 259,125.97 | $260,539.37 | 258,341.31 | 255,636.77 | | 2,782,283.78 | (1,604,998.78) | 236.33% |
| | Non-SPED Expenditures | 22,108,780.00 | 1,798,419.45 | 1,654,378.45 | 1,773,258.34 | 1,713,320.85 | 1,754,448.11 | 1,618,835.02 | 1,661,144.13 | 1,602,411.67 | 1,827,879.99 | 1,813,830.63 | 1,938,335.11 | 0.00 | 19,156,261.75 | 2,952,518.25 | 86.65% |
| | Total Expenditures | 23,286,065.00 | 1,973,201.98 | 1,891,424.87 | 2,038,787.09 | 2,000,579.60 | 2,029,387.73 | 1,861,598.25 | 1,927,465.19 | 1,861,537.64 | 2,088,419.36 | 2,072,171.94 | 2,193,971.88 | 0.00 | 21,938,545.53 | 1,347,519.47 | 94.21% |
| | Total Receipts | 23,286,065.00 | 4,088,783.55 | 1,309,149.75 | 778,844.35 | 1,008,598.43 | 2,153,615.69 | 1,592,725.02 | 1,997,986.68 | 2,185,388.94 | 6,349,415.01 | 963,504.53 | 305,222.42 | 0.00 | 22,733,234.37 | 552,830.63 | 97.63% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,414,552.94** | **4,530,134.51** | **3,947,859.39** | **2,687,916.65** | **1,695,935.48** | **1,820,163.44** | **1,551,290.21** | **1,621,811.70** | **1,945,663.00** | **6,206,658.65** | **5,097,991.24** | **3,209,241.78** | **3,209,241.78** | | | |

| 02 | Depreciation Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 850,000.00 | 13,808.92 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 28,900.00 | 19,805.00 | 0.00 | | 74,513.92 | 775,486.08 | 8.77% |
| | Receipts | 600,000.00 | 18.37 | 15.20 | 49.76 | 16.00 | 15.49 | 45.90 | 15.25 | 13.78 | 35.54 | 9.56 | 10.60 | | 245.45 | 599,754.55 | 0.04% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **241,939.45** | **228,148.90** | **228,164.10** | **228,213.86** | **222,229.86** | **222,245.35** | **222,291.25** | **216,306.50** | **216,320.28** | **187,455.82** | **167,660.38** | **167,670.98** | **167,670.98** | | | |

| 03 | Employee Benefit | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 145,560.00 | 13,411.44 | 8,399.64 | 13,407.67 | 7,589.79 | 5,751.03 | 8,740.26 | 9,361.13 | 6,985.99 | 10,449.32 | 10,735.13 | 4,839.54 | | 99,670.94 | 45,889.06 | 68.47% |
| | Receipts | 145,560.00 | 31,361.19 | 8,028.19 | 8,038.55 | 8,028.19 | 7,799.06 | 7,809.28 | 7,799.06 | 7,798.92 | 7,809.09 | 7,798.92 | 7,799.06 | | 110,069.51 | 35,490.49 | 75.62% |
| | Cash Balance | **83,352.50** | **101,302.25** | **100,930.80** | **95,561.68** | **96,000.08** | **98,048.11** | **97,117.13** | **95,555.06** | **96,367.99** | **93,727.76** | **90,791.55** | **93,751.07** | **93,751.07** | | | |

| 09 | QCPUF | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 4,860,000.00 | 0.00 | 0.00 | 0.00 | 144,710.00 | 0.00 | 304,568.00 | 0.00 | 0.00 | 0.00 | 419,210.00 | 0.00 | | 868,488.00 | 3,991,512.00 | 17.87% |
| | Receipts | 400,000.00 | 120,671.29 | 123,050.77 | 3,919.32 | 8,676.75 | 41,280.59 | 19,306.28 | 26,576.00 | 41,392.98 | 130,079.68 | 121,201.26 | 4,487.86 | | 640,642.78 | (240,642.78) | 160.16% |
| | Cash Balance | **3,931,595.67** | **4,052,266.96** | **4,175,317.73** | **4,179,237.05** | **4,043,203.80** | **4,084,484.39** | **3,799,222.67** | **3,825,798.67** | **3,867,191.65** | **3,997,271.33** | **3,699,262.59** | **3,703,750.45** | **3,703,750.45** | | | |

| 05 | Activities | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 600,000.00 | 33,079.62 | 40,895.96 | 26,337.17 | 30,823.79 | 63,539.49 | 22,326.29 | 38,765.18 | 32,836.09 | 79,972.79 | 33,908.95 | 31,926.69 | | 434,412.02 | 165,587.98 | 72.40% |
| | Receipts | 600,000.00 | 48,139.43 | 28,262.89 | 91,198.33 | 29,832.17 | 30,518.41 | 24,530.38 | 30,991.55 | 52,409.29 | 48,647.84 | 35,451.98 | 9,391.04 | | 429,373.31 | 170,626.69 | 71.56% |
| | Cash Balance | **551,845.66** | **566,905.47** | **554,272.40** | **619,133.56** | **618,141.94** | **585,120.86** | **587,324.95** | **579,551.32** | **599,124.52** | **567,799.57** | **569,342.60** | **546,806.95** | **546,806.95** | | | |

| 06 | School Lunch | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 1,700,000.00 | 118,392.72 | 148,046.35 | 115,848.90 | 125,375.60 | 110,980.49 | 131,859.90 | 133,672.21 | 132,431.99 | 136,323.40 | 94,627.95 | 68,267.84 | | 1,315,827.35 | 384,172.65 | 77.40% |
| | Receipts | 1,700,000.00 | 4,650.98 | 267,593.08 | 131,926.01 | 154,434.50 | 103,936.87 | 160,320.76 | 153,803.52 | 200,070.37 | 154,568.68 | 116,000.96 | 15,036.28 | | 1,462,342.01 | 237,657.99 | 86.02% |
| | Cash Balance | **407,381.08** | **293,639.34** | **413,186.07** | **429,263.18** | **458,322.08** | **451,278.46** | **479,739.32** | **499,870.63** | **567,509.01** | **585,754.29** | **607,127.30** | **553,895.74** | **553,895.74** | | | |

| 07 | Bond | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 1,750,000.00 | 0.00 | 0.00 | 0.00 | 1,026,601.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174,285.25 | 0.00 | | 1,200,886.75 | 549,113.25 | 68.62% |
| | Receipts | 1,750,000.00 | 266,733.80 | 22,831.00 | 7,971.72 | 47,555.72 | 112,772.89 | 52,350.61 | 72,960.78 | 114,262.90 | 361,459.79 | 20,525.28 | 8,200.41 | | 1,087,624.90 | 662,375.10 | 62.15% |
| | Cash Balance | **713,385.28** | **980,119.08** | **1,002,950.08** | **1,010,921.80** | **31,876.02** | **144,648.91** | **196,999.52** | **269,960.30** | **384,223.20** | **745,682.99** | **591,923.02** | **600,123.43** | **600,123.43** | | | |

| 08 | Special Building | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 560,000.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 133,930.08 | 48,651.19 | 73,218.80 | 149,660.97 | 263,946.00 | 2,527.36 | | 672,434.40 | (112,434.40) | 120.08% |
| | Receipts | 500,000.00 | (4.43) | 1.52 | (42.64) | 8,949.09 | 48,392.30 | 322,759.24 | 32,432.43 | 50,962.09 | 162,199.23 | 309,111.32 | 3,731.97 | | 938,492.12 | (438,492.12) | 187.70% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **74,685.88** | **74,681.45** | **74,682.97** | **74,140.33** | **83,089.42** | **131,481.72** | **320,310.88** | **304,092.12** | **281,835.41** | **294,373.67** | **339,538.99** | **340,743.60** | **340,743.60** | | | |

| 12 | Student Fees | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 100,000.00 | 506.00 | 328.00 | 775.00 | 1,222.00 | 984.00 | 1,063.00 | 358.00 | 2,219.50 | 915.00 | 1,962.90 | 1,878.00 | | 12,211.40 | 87,788.60 | 12.21% |
| | Receipts | 30,000.00 | 4,312.00 | 2,177.00 | 1,012.00 | 1,401.12 | 412.00 | 1,320.00 | 100.00 | 2,230.10 | 2,921.00 | 0.00 | 0.00 | | 15,885.22 | 14,114.78 | 52.95% |
| | Cash Balance | **65,164.70** | **68,970.70** | **70,819.70** | **71,056.70** | **71,235.82** | **70,663.82** | **70,920.82** | **70,662.82** | **70,673.42** | **72,679.42** | **70,716.52** | **68,838.52** | **68,838.52** | | | |

| 10 | Cooperative Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | 175,000.00 | 4,897.05 | 12,503.11 | 12,503.11 | 12,503.11 | 11,340.12 | 11,340.11 | 11,340.12 | 11,340.10 | 11,340.12 | 11,340.10 | 11,340.12 | | 121,787.17 | 53,212.83 | 69.59% |
| | Receipts | 175,000.00 | 7,628.69 | 21,797.45 | 7,628.69 | 12,485.46 | 17,342.23 | 7,628.69 | 4,856.77 | 20,114.15 | 4,856.77 | 15,257.38 | 22,199.00 | | 141,795.28 | 33,204.72 | 81.03% |
| | Cash Balance | **2,131.07** | **4,862.71** | **14,157.05** | **9,282.63** | **9,264.98** | **15,267.09** | **11,555.67** | **5,072.32** | **13,846.37** | **7,363.02** | **11,280.30** | **22,139.18** | **22,139.18** | | | |

| | Cash Balance | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cash Balance | **8,486,034.23** | **10,901,031.37** | **10,582,340.29** | **9,404,727.44** | **7,329,299.48** | **7,623,402.15** | **7,336,772.42** | **7,488,681.44** | **8,042,754.85** | **12,758,766.52** | **11,245,634.49** | **9,306,961.70** | **9,306,961.70** | | | |

# 2020-21 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,132,005.00 | 179,097.85 | 233,195.71 | 246,254.65 | 244,137.14 | 238,476.41 | 225,631.79 | 227,793.23 | 243,261.15 | $254,897.60 | 233,573.13 | 278,484.63 | 191,525.00 | 2,796,328.29 | (1,664,323.29) | 247.02% |
| | Non-SPED Expenditures | 22,154,060.00 | 1,733,755.57 | 1,579,020.28 | 1,866,033.02 | 1,533,077.28 | 1,518,202.84 | 1,533,211.25 | 1,769,144.32 | 1,539,140.67 | 1,692,997.98 | 1,880,079.64 | 1,883,840.72 | 1,948,389.59 | 20,476,893.16 | 1,677,166.84 | 92.43% |
| | Total Expenditures | 23,286,065.00 | 1,912,853.42 | 1,812,215.99 | 2,112,287.67 | 1,777,214.42 | 1,756,679.25 | 1,758,843.04 | 1,996,937.55 | 1,782,401.82 | 1,947,895.58 | 2,113,652.77 | 2,162,325.35 | 2,139,914.59 | 23,273,221.45 | 12,843.55 | 99.94% |
| | Total Receipts | 23,286,065.00 | 4,232,590.23 | 816,726.35 | 1,169,477.55 | 827,976.41 | 2,190,774.94 | 2,243,195.36 | 1,566,761.98 | 2,043,657.09 | 5,854,040.48 | 1,090,902.12 | 201,530.27 | 1,164,008.47 | 23,401,641.25 | (115,576.25) | 100.50% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,286,133.14** | **4,605,869.95** | **3,610,380.31** | **2,667,570.19** | **1,718,332.18** | **2,152,427.87** | **2,636,780.19** | **2,206,604.62** | **2,467,859.89** | **6,374,004.79** | **5,351,254.14** | **3,390,459.06** | **2,414,552.94** | | | |
| **02** | **Depreciation Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 850,000.00 | 35,343.61 | 26,646.34 | 17,582.74 | 201,893.31 | 2,699.85 | 847.50 | 5,700.00 | 11,889.73 | 27,246.00 | 14,703.80 | 0.00 | 65,523.47 | 410,076.35 | 439,923.65 | 48.24% |
| | Receipts | 448,547.09 | 58.59 | 51.28 | 91.09 | 28.43 | 2.71 | 44.40 | 250,033.74 | 42.79 | 71.84 | 40.16 | 33.96 | 63.90 | 250,562.89 | 197,984.20 | 55.86% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **401,452.91** | **366,167.89** | **339,572.83** | **322,081.18** | **120,216.30** | **117,519.16** | **116,716.06** | **361,049.80** | **349,202.86** | **322,028.70** | **307,365.06** | **307,399.02** | **241,939.45** | | | |
| **03** | **Employee Benefit** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 145,560.00 | 5,626.57 | 10,963.46 | 10,633.74 | 2,639.98 | 6,419.73 | 6,635.94 | 4,957.82 | 4,546.19 | 2,293.91 | 9,712.14 | 6,826.89 | 10,806.56 | 82,062.93 | 63,497.07 | 56.38% |
| | Receipts | 145,560.00 | 32,538.02 | 5,874.02 | 5,910.09 | 5,874.02 | 5,874.05 | 5,734.26 | 5,724.05 | 5,723.93 | 5,734.05 | 5,723.93 | 5,724.05 | 5,734.28 | 96,168.75 | 49,391.25 | 66.07% |
| | Cash Balance | **69,246.68** | **96,158.13** | **91,068.69** | **86,345.04** | **89,579.08** | **89,033.40** | **88,131.72** | **88,897.95** | **90,075.69** | **93,515.83** | **89,527.62** | **88,424.78** | **83,352.50** | | | |
| **09** | **QCPUF** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 4,840,000.00 | 0.00 | 0.00 | 0.00 | 512,916.77 | 103,884.71 | 13,614.64 | 0.00 | 51,260.00 | 0.00 | 119,210.00 | 300,000.00 | 0.00 | 1,100,886.12 | 3,739,113.88 | 22.75% |
| | Receipts | 500,000.00 | 133,737.81 | 10,976.54 | 118,816.75 | 8,565.68 | 52,310.38 | 24,004.09 | 31,949.73 | 50,253.63 | 158,816.65 | 124,747.33 | 4,494.54 | 31,769.86 | 750,442.99 | (250,442.99) | 150.09% |
| | Cash Balance | **4,282,038.80** | **4,415,776.61** | **4,426,753.15** | **4,545,569.90** | **4,041,218.81** | **3,989,644.48** | **4,000,033.93** | **4,031,983.66** | **4,030,977.29** | **4,189,793.94** | **4,195,331.27** | **3,899,825.81** | **3,931,595.67** | | | |
| **05** | **Activities** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 600,000.00 | 26,888.76 | 37,237.27 | 21,602.26 | 20,622.71 | 21,826.70 | 16,373.66 | 56,601.72 | 40,117.19 | 38,789.26 | 29,161.59 | 4,471.60 | 30,021.43 | 343,714.15 | 256,285.85 | 57.29% |
| | Receipts | 600,000.00 | 25,594.34 | 20,071.91 | 134,798.79 | 43,246.76 | 24,586.35 | 26,915.09 | 48,129.14 | 45,618.53 | 44,261.94 | 19,778.63 | 8,610.04 | 115,926.06 | 557,537.58 | 42,462.42 | 92.92% |
| | Cash Balance | **338,022.23** | **336,727.81** | **319,562.45** | **432,758.98** | **455,383.03** | **458,142.68** | **468,684.11** | **460,211.53** | **465,712.87** | **471,185.55** | **461,802.59** | **465,941.03** | **551,845.66** | | | |
| **06** | **School Lunch** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,525,000.00 | 97,363.26 | 118,153.44 | 103,182.51 | 126,748.57 | 97,141.77 | 126,245.42 | 160,663.50 | 127,461.82 | 131,809.30 | 112,801.32 | 107,511.05 | 99,946.57 | 1,409,028.53 | 115,971.47 | 92.40% |
| | Receipts | 1,525,000.00 | 65,670.98 | 158,965.84 | 104,766.70 | 157,252.53 | 11,340.05 | 103,879.40 | 262,642.46 | 147,163.27 | 143,145.33 | 101,645.19 | 122,890.95 | 95,947.99 | 1,475,310.69 | 49,689.31 | 96.74% |
| | Cash Balance | **341,098.92** | **309,406.64** | **350,219.04** | **351,803.23** | **382,307.19** | **296,505.47** | **274,139.45** | **376,118.41** | **395,819.86** | **407,155.89** | **395,999.76** | **411,379.66** | **407,381.08** | | | |
| **07** | **Bond** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,675,000.00 | 160,085.94 | 0.00 | 0.00 | 503,933.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186,601.50 | 0.00 | 0.00 | 850,621.14 | 824,378.86 | 50.78% |
| | Receipts | 1,107,814.00 | 265,963.04 | 20,460.33 | 11,371.03 | 17,833.02 | 114,562.25 | 52,071.37 | 69,770.86 | 110,513.61 | 351,123.54 | 26,585.52 | 10,019.76 | 69,623.72 | 1,119,898.05 | (12,084.05) | 101.09% |
| | Cash Balance | **444,108.37** | **549,985.47** | **570,445.80** | **581,816.83** | **95,716.15** | **210,278.40** | **262,349.77** | **332,120.63** | **442,634.24** | **793,757.78** | **633,741.80** | **643,761.56** | **713,385.28** | | | |
| **08** | **Special Building** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 3,500,000.00 | 693,929.21 | 667,118.78 | 594,895.17 | 9,446.97 | 72,698.35 | 44,321.01 | 52,790.25 | 0.00 | 10,689.46 | 15,765.17 | 282,100.00 | 0.00 | 2,443,754.37 | 1,056,245.63 | 69.82% |
| | Receipts | 150,000.00 | 374.96 | 199.64 | 47.58 | 63.70 | 158,954.10 | 215.11 | 4.78 | 14.58 | 1.72 | 0.32 | 300,153.92 | 1.68 | 460,032.09 | (310,032.09) | 306.69% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **2,058,408.16** | **1,364,853.91** | **697,934.77** | **103,087.18** | **93,703.91** | **179,959.66** | **135,853.76** | **83,068.29** | **83,082.87** | **72,395.13** | **56,630.28** | **74,684.20** | **74,685.88** | | | |
| **12** | **Student Fees** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 90,000.00 | 0.00 | 0.00 | 51,787.70 | 448.00 | 158.00 | 437.00 | 1,013.00 | 427.00 | 50.00 | 576.00 | 0.00 | 0.00 | 54,896.70 | 35,103.30 | 61.00% |
| | Receipts | 30,000.00 | 3,520.00 | 1,606.00 | 1,078.75 | 1,280.00 | 1,185.00 | 599.00 | 620.00 | 0.00 | 2,664.01 | 0.00 | 0.00 | 13,386.00 | 25,938.76 | 4,061.24 | 86.46% |
| | Cash Balance | **94,122.64** | **97,642.64** | **99,248.64** | **48,539.69** | **49,371.69** | **50,398.69** | **50,560.69** | **50,167.69** | **49,740.69** | **52,354.70** | **51,778.70** | **51,778.70** | **65,164.70** | | | |
| **10** | **Cooperative Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 150,000.00 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,593.43 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 55,646.60 | 94,353.40 | 37.10% |
| | Receipts | 100,000.00 | 0.00 | 4,587.43 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,655.99 | 9,311.99 | 0.00 | 4,656.00 | 4,655.99 | 51,147.40 | 48,852.60 | 51.15% |
| | Cash Balance | **6,630.27** | **1,989.07** | **1,935.30** | **1,950.10** | **1,964.90** | **1,979.70** | **2,042.27** | **2,057.07** | **2,071.87** | **6,742.66** | **2,101.47** | **2,116.27** | **2,131.07** | | | |
| | **Cash Balance** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Cash Balance | **10,321,262.12** | **12,144,578.12** | **10,507,120.98** | **9,141,522.32** | **7,047,793.24** | **7,545,889.51** | **8,035,291.95** | **7,992,279.65** | **8,377,178.13** | **12,782,934.97** | **11,545,532.69** | **9,335,770.09** | **8,486,034.23** | | | |

| REVENUE REPORT | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$3,689,300.73** | **17.69%** | **$3,777,399.57** | **18.11%** | **$3,834,741.76** | **18.88%** | **$4,269,068.23** | **21.29%** | **$4,203,426.68** | **19.61%** | **$4,094,118.24** | **18.66%** | **$4,232,590.23** | **18.18%** | **$4,088,783.55** | **17.56%** |
| Local/County | $2,959,876.38 | 25.25% | $3,296,850.19 | 25.42% | $3,244,512.16 | 24.10% | $3,616,567.87 | 24.80% | $3,871,636.68 | 25.65% | $3,604,268.24 | 24.38% | $3,774,311.58 | 23.66% | $3,590,873.55 | 23.86% |
| State | $581,961.52 | 8.41% | $406,284.76 | 7.95% | $405,292.50 | 8.03% | $318,484.56 | 8.39% | $327,782.00 | 7.31% | $440,597.00 | 8.66% | $411,943.00 | 7.49% | $486,216.00 | 7.78% |
| Federal | $147,462.83 | 6.66% | $74,077.43 | 2.66% | $184,795.20 | 10.34% | $334,015.80 | 20.00% | $4,008.00 | 0.22% | $49,218.00 | 3.17% | $46,228.00 | 2.53% | $11,694.00 | 0.59% |
| Other | $0.00 | 0.00% | $187.19 | 1.87% | $141.90 | 1.42% | | 0.00% | | 0.00% | $35.00 | 0.01% | $107.65 | 1.08% | | 0.00% |
| **October Total** | **$819,772.20** | **21.62%** | **$919,934.61** | **22.52%** | **$800,032.03** | **22.82%** | **$812,931.69** | **25.34%** | **$681,958.11** | **22.79%** | **$1,377,824.61** | **24.94%** | **$816,726.35** | **21.68%** | **$1,309,149.75** | **23.18%** |
| Local/County | $225,585.97 | 27.18% | $465,936.95 | 29.02% | $353,056.80 | 26.72% | $334,446.13 | 27.10% | $325,062.51 | 27.80% | $596,074.99 | 28.41% | $351,235.35 | 25.86% | $354,232.75 | 26.21% |
| State | $588,572.52 | 16.92% | $444,247.15 | 16.65% | $416,054.50 | 16.27% | $284,749.00 | 15.89% | $341,484.00 | 14.93% | $391,391.00 | 16.34% | $424,550.00 | 15.21% | $574,123.00 | 16.97% |
| Federal | $3,548.58 | 6.82% | $9,750.51 | 3.02% | $30,675.73 | 12.06% | $193,736.56 | 31.60% | $15,411.60 | 1.05% | $390,312.22 | 28.31% | $40,941.00 | 4.78% | $380,794.00 | 19.87% |
| Other | $2,065.13 | 20.65% | $0.00 | 1.87% | $245.00 | 3.87% | | 0.00% | | 0.00% | $46.40 | 0.02% | | 1.08% | | 0.00% |
| **November Total** | **$704,918.79** | **25.00%** | **$841,237.42** | **26.56%** | **$934,567.57** | **27.42%** | **$404,661.44** | **27.36%** | **$647,571.18** | **25.81%** | **$771,613.90** | **28.46%** | **$1,169,477.55** | **26.71%** | **$778,844.35** | **26.53%** |
| Local/County | $98,109.77 | 28.01% | $115,861.20 | 29.91% | $158,699.52 | 27.90% | $111,941.11 | 27.87% | $179,813.65 | 28.99% | $197,185.63 | 29.74% | $258,451.54 | 27.48% | $183,859.95 | 27.43% |
| State | $581,961.52 | 25.33% | $0.00 | 16.65% | $405,292.50 | 24.30% | $274,019.00 | 23.11% | $327,782.00 | 22.24% | $468,434.00 | 25.55% | $414,614.00 | 22.75% | $499,929.00 | 24.96% |
| Federal | $24,291.13 | 7.92% | $723,064.57 | 29.03% | $370,575.55 | 32.80% | $7,103.33 | 32.03% | $139,975.53 | 8.62% | $105,878.47 | 35.13% | $496,412.01 | 31.98% | $95,055.40 | 24.69% |
| Other | $556.37 | 26.22% | $2,311.65 | 24.99% | $0.00 | 3.87% | $11,598.00 | 115.98% | | 0.00% | $115.80 | 0.04% | | 1.08% | | 0.00% |
| **December Total** | **$894,606.37** | **29.29%** | **$1,243,678.07** | **32.52%** | **$863,838.51** | **31.68%** | **$683,867.94** | **30.77%** | **$745,256.34** | **29.28%** | **$896,769.14** | **32.55%** | **$827,976.41** | **30.26%** | **$1,008,598.43** | **30.86%** |
| Local/County | $226,629.75 | 29.95% | $307,081.16 | 32.28% | $266,290.80 | 29.88% | $264,179.54 | 29.68% | $295,771.34 | 30.95% | $92,217.14 | 30.37% | $289,567.41 | 29.30% | $340,675.08 | 29.70% |
| State | $655,231.52 | 34.80% | $914,854.52 | 34.57% | $405,292.50 | 32.33% | $395,674.00 | 33.54% | $449,485.00 | 32.27% | $492,476.00 | 35.22% | $537,909.00 | 32.53% | $631,852.00 | 35.07% |
| Federal | $7,379.81 | 8.25% | $14,668.35 | 29.55% | $192,255.21 | 43.56% | $24,014.40 | 33.47% | $0.00 | 8.62% | $312,026.00 | 55.23% | $500.00 | 32.00% | $36,034.67 | 26.51% |
| Other | $5,365.29 | 79.87% | $7,074.04 | 95.73% | $0.00 | 3.87% | $0.00 | 115.98% | $0.00 | 0.00% | $50.00 | 0.05% | | 1.08% | $36.68 | 0.37% |
| **January total** | **$1,840,957.36** | **38.12%** | **$2,258,459.02** | **43.35%** | **$1,894,173.38** | **41.00%** | **$2,829,527.97** | **44.88%** | **$2,143,935.43** | **39.29%** | **$1,990,036.12** | **41.62%** | **$2,190,774.94** | **39.67%** | **$2,153,615.69** | **40.11%** |
| Local/County | $1,173,520.62 | 39.96% | $1,324,921.74 | 42.50% | $1,361,047.88 | 39.98% | $1,549,462.72 | 40.31% | $1,456,969.16 | 40.60% | $1,494,719.34 | 40.48% | $1,567,644.21 | 39.13% | $1,473,100.69 | 39.48% |
| State | $655,231.52 | 44.27% | $931,190.66 | 52.80% | $522,738.50 | 42.68% | $521,133.00 | 47.27% | $587,974.82 | 45.39% | $492,476.00 | 44.89% | $537,393.00 | 42.30% | $615,573.00 | 44.92% |
| Federal | $11,844.10 | 8.79% | $2,346.62 | 29.64% | $3,497.12 | 43.75% | $758,932.25 | 78.91% | $98,991.45 | 13.97% | $2,840.78 | 55.41% | $85,737.73 | 36.70% | $64,942.00 | 29.80% |
| Other | $361.12 | 83.48% | | 95.73% | $6,889.88 | 72.77% | | 115.98% | $0.00 | 0.00% | $0.00 | 0.05% | $0.00 | 1.08% | | 0.37% |
| **February Total** | **$1,728,208.84** | **46.41%** | **$852,443.43** | **47.44%** | **$1,182,532.68** | **46.82%** | **$968,000.97** | **49.70%** | **$1,506,024.77** | **46.31%** | **$1,099,000.32** | **46.63%** | **$2,243,195.36** | **49.30%** | **$1,592,725.02** | **46.95%** |
| Local/County | $255,338.86 | 42.14% | $262,178.17 | 44.52% | $285,384.80 | 42.10% | $346,579.55 | 42.68% | $484,057.23 | 43.81% | $309,750.97 | 42.57% | $760,830.20 | 43.90% | $751,788.22 | 44.48% |
| State | $1,030,379.73 | 59.16% | $523,430.65 | 63.05% | $735,559.01 | 57.25% | $621,370.07 | 63.64% | $680,247.54 | 60.56% | $769,209.02 | 60.01% | $897,669.16 | 58.62% | $818,721.34 | 58.02% |
| Federal | $442,490.25 | 28.78% | $66,834.61 | 32.04% | $161,430.75 | 52.79% | | 78.91% | $341,720.00 | 32.45% | $20,040.33 | 56.70% | $584,696.00 | 68.74% | $22,215.46 | 30.92% |
| Other | $0.00 | 83.48% | | 95.73% | $158.12 | 74.35% | $51.35 | 116.49% | | 0.00% | | 0.05% | | 1.08% | | 0.37% |
| **March total** | **$1,211,095.78** | **52.21%** | **$1,513,121.85** | **54.70%** | **$876,612.25** | **51.14%** | **$1,614,261.92** | **57.75%** | **$1,197,908.35** | **51.90%** | **$1,576,841.46** | **53.81%** | **$1,566,761.98** | **56.03%** | **$1,997,986.68** | **55.53%** |
| Local/County | $425,766.41 | 45.77% | $485,798.34 | 48.27% | $343,463.17 | 44.65% | $874,833.73 | 48.68% | $735,622.34 | 48.68% | $1,050,597.26 | 49.68% | $970,560.69 | 49.98% | $960,505.43 | 50.86% |
| State | $664,297.52 | 68.76% | $500,780.51 | 72.85% | $523,290.50 | 67.62% | $505,145.00 | 76.95% | $451,351.00 | 70.63% | $505,545.00 | 69.94% | $536,088.00 | 68.37% | $807,481.00 | 70.94% |
| Federal | $120,632.85 | 34.23% | $515,712.32 | 50.59% | $9,786.44 | 53.33% | $232,369.39 | 92.82% | $10,874.49 | 33.03% | $20,699.20 | 58.04% | $56,529.99 | 71.84% | $230,000.25 | 42.57% |
| Other | $399.00 | 87.47% | $10,830.68 | 204.04% | $72.14 | 75.07% | $1,913.80 | 135.63% | $60.52 | 0.61% | | 0.05% | $3,583.30 | 36.91% | | 0.37% |
| **April Total** | **$1,863,742.31** | **61.15%** | **$2,030,684.75** | **64.43%** | **$2,508,145.70** | **63.49%** | **$1,882,637.98** | **67.14%** | **$1,790,266.77** | **60.25%** | **$2,828,317.75** | **66.71%** | **$2,043,657.09** | **64.81%** | **$2,185,388.94** | **64.91%** |
| Local/County | $998,263.70 | 54.29% | $1,277,509.82 | 58.12% | $1,354,835.34 | 54.72% | $1,226,461.20 | 57.09% | $1,335,750.77 | 57.53% | $1,389,422.05 | 59.08% | $1,503,081.09 | 59.40% | $1,490,865.94 | 60.77% |
| State | $684,985.53 | 78.66% | $509,797.76 | 82.83% | $530,337.50 | 78.12% | $130,411.00 | 80.39% | $452,516.00 | 80.72% | $566,734.00 | 81.07% | $540,576.00 | 78.20% | $93,185.00 | 72.43% |
| Federal | $180,493.08 | 42.38% | $243,077.17 | 59.34% | $619,472.86 | 88.00% | $525,765.78 | 124.31% | $2,000.00 | 33.14% | $872,161.70 | 114.21% | $0.00 | 71.84% | $601,338.00 | 73.02% |
| Other | $0.00 | 87.47% | $300.00 | 207.04% | $3,500.00 | 110.07% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | | 0.37% |
| **May Total** | **$4,708,506.23** | **83.73%** | **$4,701,494.65** | **86.98%** | **$5,182,724.79** | **89.01%** | **$5,392,764.13** | **94.03%** | **$4,923,775.77** | **83.22%** | **$4,918,720.22** | **89.13%** | **$5,854,040.48** | **89.95%** | **$6,349,415.01** | **92.18%** |
| Local/County | $3,823,961.03 | 86.91% | $3,802,993.88 | 87.45% | $4,437,550.99 | 87.67% | $4,713,266.24 | 89.42% | $4,459,175.77 | 87.07% | $4,407,221.22 | 88.89% | $4,608,631.48 | 88.30% | $4,545,005.74 | 90.96% |
| State | $663,745.52 | 88.25% | $556,121.29 | 93.72% | $516,629.50 | 88.35% | $674,811.00 | 98.17% | $449,702.00 | 90.76% | $506,613.00 | 91.02% | $557,564.00 | 88.33% | $1,112,100.00 | 90.23% |
| Federal | $220,669.22 | 52.35% | $342,379.48 | 71.65% | $223,752.87 | 100.52% | $4,686.89 | 124.59% | $14,898.00 | 33.95% | $4,886.00 | 114.53% | $687,845.00 | 109.53% | $692,099.27 | 108.06% |
| Other | $130.46 | 88.77% | | 207.04% | $4,791.43 | 157.98% | | 135.63% | | 0.61% | | 0.05% | | 36.91% | $210.00 | 2.47% |
| **June Total** | **$1,148,776.66** | **89.24%** | **$1,493,688.04** | **94.14%** | **$1,400,905.70** | **95.91%** | **$594,899.27** | **97.00%** | **$1,384,220.99** | **89.67%** | **$1,331,886.96** | **95.20%** | **$1,090,902.12** | **94.63%** | **$963,504.53** | **96.32%** |
| Local/County | $300,080.50 | 89.47% | $863,965.74 | 94.11% | $577,183.40 | 91.96% | $253,977.33 | 91.16% | $659,670.31 | 91.44% | $676,798.45 | 93.47% | $406,931.81 | 90.85% | $328,257.53 | 93.14% |
| State | $700,820.48 | 98.38% | $526,569.77 | 104.03% | $795,801.97 | 104.12% | $339,195.00 | 107.11% | $508,033.00 | 102.09% | $551,800.00 | 101.86% | $645,960.00 | 100.08% | $635,247.00 | 100.39% |
| Federal | $146,450.68 | 58.97% | $102,986.09 | 75.36% | $27,920.33 | 102.08% | $1,600.00 | 124.68% | $216,517.68 | 45.66% | $103,133.26 | 121.17% | $38,010.31 | 111.61% | | 108.06% |
| Other | $1,425.00 | 103.02% | $166.44 | 208.70% | $0.00 | 157.98% | $126.94 | 136.90% | | 0.61% | $155.25 | 0.08% | | 36.91% | | 2.47% |
| **July Total** | **$389,401.73** | **91.10%** | **$229,587.05** | **95.24%** | **$179,037.44** | **96.79%** | **$73,390.13** | **97.36%** | **$732,262.67** | **93.09%** | **$368,265.57** | **96.88%** | **$201,530.27** | **95.50%** | **$305,222.42** | **97.63%** |
| Local/County | $332,808.51 | 92.31% | $103,610.47 | 94.91% | $135,494.63 | 92.97% | $17,969.13 | 91.29% | $216,886.67 | 92.87% | $216,245.57 | 94.93% | $192,530.27 | 92.06% | $170,352.17 | 94.28% |
| State | $35,084.52 | 98.89% | $0.00 | 104.03% | $0.00 | 104.12% | $0.00 | 107.11% | $102,387.00 | 104.37% | $152,020.00 | 104.85% | $0.00 | 100.08% | $104,169.00 | 102.06% |
| Federal | $21,073.17 | 59.92% | $119,497.83 | 79.66% | $15,039.00 | 102.93% | $55,421.00 | 128.00% | $412,989.00 | 67.99% | $0.00 | 121.17% | $9,000.00 | 112.10% | $30,701.25 | 109.61% |
| Other | $435.53 | 107.38% | $6,478.75 | 273.49% | $28,503.81 | 443.02% | | 136.90% | | 0.61% | | 0.08% | $0.00 | 36.91% | | 2.47% |
| **August Total** | **$617,773.93** | **94.07%** | **$1,249,431.71** | **101.23%** | **$314,415.70** | **98.34%** | **$1,434,937.34** | **104.52%** | **$912,684.24** | **97.34%** | **$877,724.29** | **100.88%** | **$1,164,008.47** | **100.50%** | **$0.00** | **97.63%** |
| Local/County | $377,791.04 | 95.53% | $830,622.55 | 101.31% | $130,881.70 | 93.94% | $880,456.63 | 97.33% | $762,004.02 | 97.92% | $831,731.44 | 100.55% | $964,592.79 | 98.10% | | 94.28% |
| State | $0.00 | 98.89% | $56,784.53 | 105.14% | | 104.12% | $123,161.60 | 110.35% | $0.00 | 104.37% | $0.00 | 104.85% | $0.00 | 100.08% | | 102.06% |
| Federal | $216,848.53 | 69.72% | $283,118.59 | 89.84% | $183,534.00 | 113.20% | $431,319.11 | 153.83% | $146,946.22 | 75.93% | $44,252.85 | 124.02% | $199,415.68 | 123.03% | | 109.61% |
| Other | $23,134.36 | 338.72% | $78,906.04 | 1062.55% | | 443.02% | | 136.90% | $3,734.00 | 37.95% | $1,740.00 | 0.42% | $0.00 | 36.91% | | 2.47% |
| **Total Received** | **$19,617,060.93** | **94.07%** | **$21,111,160.17** | **101.23%** | **$19,971,727.51** | **98.34%** | **$20,960,949.01** | **104.52%** | **$20,869,291.30** | **97.34%** | **$22,131,118.58** | **100.88%** | **$23,401,641.25** | **100.50%** | **$22,733,234.37** | **97.63%** |
| **Total Budgeted** | **$20,854,313.00** | | **$20,854,313.00** | | **$20,309,772.00** | | **$20,055,234.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$23,286,065.00** | |
| Local/County Budgeted | $11,721,501.00 | | $12,967,000.00 | | $13,464,451.00 | | $14,580,040.00 | | $15,096,341.00 | | $14,784,334.00 | | $15,951,065.00 | | $15,051,065.00 | |
| State Budgeted | $6,919,305.00 | | $5,107,423.00 | | $5,048,400.00 | | $3,795,194.00 | | $4,482,678.00 | | $5,090,531.00 | | $5,500,000.00 | | $6,250,000.00 | |
| Federal Budgeted | $2,213,506.00 | | $2,779,889.00 | | $1,786,921.00 | | $1,670,000.00 | | $1,849,500.00 | | $1,552,500.00 | | $1,825,000.00 | | $1,975,000.00 | |
| Others Budgeted | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $10,000.00 | | $511,154.00 | | $10,000.00 | | $10,000.00 | |
| **Over/Under** | **(1,237,252.07)** | **-5.93%** | **256,847.17** | **1.23%** | **(338,044.49)** | **-1.66%** | **905,715.01** | **4.52%** | **(569,227.70)** | **-2.66%** | **192,599.58** | **0.88%** | **115,576.25** | **0.50%** | **(552,830.63)** | **-2.37%** |

| EXPENDITURE REPOR | 2014-15 | % | 2015-16 | % | 2016-17 | % | 2017-18 | % | 2018-19 | % | 2019-20 | % | 2020-21 | % | 2021-22 | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **September Total** | **$1,586,003.98** | **7.93%** | **$1,546,839.29** | **7.73%** | **$1,539,984.51** | **7.57%** | **$1,543,208.42** | **7.56%** | **$1,682,014.98** | **7.85%** | **$1,776,080.23** | **8.10%** | **$1,912,853.42** | **8.21%** | **$1,973,201.98** | **8.47%** |
| Payroll and Benefits | $1,293,637.93 | 7.79% | $1,254,278.80 | 7.56% | $1,406,961.65 | 8.15% | $1,463,973.67 | 8.48% | $1,477,573.31 | 8.23% | $1,552,280.21 | 8.90% | $1,613,967.73 | 9.16% | $1,689,751.20 | 9.41% |
| Accounts Payable | $292,366.05 | 8.60% | $292,560.49 | 8.60% | $133,022.86 | 4.31% | $79,234.75 | 2.53% | $204,441.67 | 5.87% | $223,800.02 | 4.97% | $298,885.69 | 5.27% | $283,450.78 | 5.32% |
| **October Total** | **$1,610,650.56** | **15.98%** | **$1,643,562.29** | **15.95%** | **$1,672,110.74** | **15.78%** | **$1,769,382.25** | **16.24%** | **$1,798,070.83** | **16.23%** | **$1,750,705.33** | **16.08%** | **$1,812,215.99** | **16.00%** | **$1,891,424.87** | **16.60%** |
| Payroll and Benefits | $1,258,567.43 | 15.37% | $1,308,199.96 | 15.44% | $1,373,032.01 | 16.10% | $1,411,494.27 | 16.66% | $1,418,571.45 | 16.13% | $1,485,990.30 | 17.42% | $1,544,950.35 | 17.94% | $1,633,574.32 | 18.50% |
| Accounts Payable | $352,083.13 | 18.95% | $335,362.33 | 18.47% | $299,078.73 | 14.00% | $357,887.98 | 13.93% | $379,499.38 | 16.76% | $264,715.03 | 10.85% | $267,265.64 | 9.98% | $257,850.55 | 10.17% |
| **November Total** | **$1,478,880.75** | **23.38%** | **$1,538,076.50** | **23.64%** | **$1,797,062.78** | **24.61%** | **$1,691,421.13** | **24.53%** | **$1,880,881.44** | **25.01%** | **$1,964,465.29** | **25.03%** | **$2,112,287.67** | **25.07%** | **$2,040,049.21** | **25.36%** |
| Payroll and Benefits | $1,271,292.91 | 23.03% | $1,306,456.33 | 23.31% | $1,357,595.11 | 23.97% | $1,408,770.79 | 24.82% | $1,450,737.77 | 24.21% | $1,513,333.46 | 26.10% | $1,535,593.64 | 26.66% | $1,624,634.93 | 27.55% |
| Accounts Payable | $207,587.84 | 25.06% | $231,620.17 | 25.28% | $439,467.67 | 28.23% | $282,650.34 | 22.94% | $430,143.67 | 29.11% | $451,131.83 | 20.87% | $576,694.03 | 20.14% | $415,414.28 | 17.97% |
| **December Total** | **$1,446,578.00** | **30.61%** | **$1,503,918.41** | **31.16%** | **$1,573,314.08** | **32.34%** | **$1,587,829.31** | **32.31%** | **$1,690,389.95** | **32.89%** | **$1,750,121.38** | **33.01%** | **$1,777,214.42** | **32.70%** | **$1,999,317.48** | **33.94%** |
| Payroll and Benefits | $1,244,464.16 | 30.53% | $1,293,460.90 | 31.10% | $1,352,358.36 | 31.80% | $1,411,764.26 | 32.99% | $1,453,747.63 | 32.31% | $1,493,938.48 | 34.67% | $1,539,049.71 | 35.40% | $1,633,336.28 | 36.64% |
| Accounts Payable | $202,113.84 | 31.00% | $210,457.51 | 31.47% | $220,955.72 | 35.39% | $176,065.05 | 28.56% | $236,642.32 | 35.90% | $256,182.90 | 26.56% | $238,164.71 | 24.33% | $365,981.20 | 24.85% |
| **January total** | **$1,416,599.92** | **37.69%** | **$1,478,112.93** | **38.55%** | **$1,575,058.75** | **40.08%** | **$1,633,516.52** | **40.32%** | **$1,704,823.80** | **40.84%** | **$1,853,600.58** | **41.46%** | **$1,756,679.25** | **40.24%** | **$2,029,387.73** | **42.66%** |
| Payroll and Benefits | $1,257,022.65 | 38.10% | $1,298,596.35 | 38.92% | $1,388,499.67 | 39.84% | $1,438,173.00 | 41.32% | $1,477,790.55 | 40.54% | $1,535,612.56 | 43.48% | $1,577,529.06 | 44.35% | $1,659,744.67 | 45.88% |
| Accounts Payable | $159,577.27 | 35.70% | $179,516.58 | 36.75% | $186,559.08 | 41.43% | $195,343.52 | 34.78% | $227,033.25 | 42.41% | $317,988.02 | 33.62% | $179,150.19 | 27.49% | $369,643.06 | 31.79% |
| **February Total** | **$1,618,399.15** | **45.79%** | **$1,526,340.07** | **46.18%** | **$1,596,272.75** | **47.93%** | **$1,649,623.40** | **48.40%** | **$1,725,930.50** | **48.89%** | **$1,704,430.45** | **49.23%** | **$1,758,843.04** | **47.80%** | **$1,861,598.25** | **50.65%** |
| Payroll and Benefits | $1,256,823.51 | 45.67% | $1,291,244.15 | 46.70% | $1,349,013.62 | 47.66% | $1,391,119.52 | 49.38% | $1,435,662.72 | 48.53% | $1,500,331.65 | 52.08% | $1,533,400.12 | 53.06% | $1,617,528.31 | 54.88% |
| Accounts Payable | $361,575.64 | 46.33% | $235,095.92 | 43.67% | $247,259.13 | 49.44% | $258,503.88 | 43.02% | $290,267.78 | 50.74% | $204,098.80 | 38.16% | $225,442.92 | 31.46% | $244,069.94 | 36.38% |
| **March total** | **$1,463,652.98** | **53.10%** | **$1,604,907.73** | **54.21%** | **$1,628,284.06** | **55.93%** | **$1,643,416.11** | **56.46%** | **$1,701,819.92** | **56.83%** | **$1,753,060.01** | **57.22%** | **$1,996,937.55** | **56.37%** | **$1,927,465.19** | **58.93%** |
| Payroll and Benefits | $1,290,767.24 | 53.45% | $1,333,219.78 | 54.73% | $1,385,812.13 | 55.68% | $1,420,120.87 | 57.61% | $1,443,608.06 | 56.58% | $1,518,851.10 | 60.79% | $1,567,073.03 | 61.96% | $1,643,021.04 | 64.03% |
| Accounts Payable | $172,885.74 | 51.42% | $271,687.95 | 51.66% | $242,471.93 | 57.30% | $223,295.24 | 50.14% | $258,211.86 | 58.16% | $234,208.91 | 43.36% | $429,864.52 | 39.04% | $284,444.15 | 41.72% |
| **April Total** | **$1,488,270.17** | **60.55%** | **$1,393,336.22** | **61.18%** | **$1,605,283.97** | **63.82%** | **$1,595,748.63** | **64.28%** | **$1,644,321.37** | **64.50%** | **$1,719,549.38** | **65.05%** | **$1,782,401.82** | **64.03%** | **$1,861,537.64** | **66.92%** |
| Payroll and Benefits | $1,261,959.40 | 61.05% | $1,295,557.89 | 62.54% | $1,349,987.19 | 63.50% | $1,392,441.45 | 65.67% | $1,416,457.92 | 64.46% | $1,465,501.95 | 69.20% | $1,551,494.35 | 70.77% | $1,625,219.03 | 73.08% |
| Accounts Payable | $226,310.77 | 58.07% | $97,778.33 | 54.53% | $255,296.78 | 65.57% | $203,307.18 | 56.62% | $227,863.45 | 64.70% | $254,047.43 | 49.00% | $230,907.47 | 43.11% | $236,318.61 | 46.16% |
| **May Total** | **$1,433,181.09** | **67.71%** | **$1,590,118.89** | **69.13%** | **$1,772,744.18** | **72.53%** | **$1,920,226.07** | **73.69%** | **$1,907,569.73** | **73.40%** | **$1,780,342.83** | **73.17%** | **$1,947,895.58** | **72.39%** | **$2,088,419.36** | **75.89%** |
| Payroll and Benefits | $1,266,060.96 | 68.68% | $1,288,718.16 | 70.30% | $1,328,667.38 | 71.20% | $1,403,191.42 | 73.80% | $1,434,293.62 | 72.45% | $1,447,628.60 | 77.50% | $1,546,711.69 | 79.55% | $1,607,578.01 | 82.03% |
| Accounts Payable | $167,120.13 | 62.99% | $301,400.73 | 63.40% | $444,076.80 | 79.95% | $517,034.65 | 73.10% | $473,276.11 | 78.28% | $332,714.23 | 56.39% | $401,183.89 | 50.18% | $480,841.35 | 55.19% |
| **June Total** | **$1,786,307.10** | **76.64%** | **$1,905,598.30** | **78.65%** | **$1,913,859.70** | **81.93%** | **$1,934,814.67** | **83.18%** | **$2,007,087.28** | **82.76%** | **$1,956,589.81** | **82.09%** | **$2,113,652.77** | **81.47%** | **$2,072,171.94** | **84.79%** |
| Payroll and Benefits | $1,281,344.42 | 76.40% | $1,310,032.08 | 78.19% | $1,363,166.89 | 79.10% | $1,410,864.62 | 81.97% | $1,439,871.60 | 80.47% | $1,472,278.74 | 85.94% | $1,540,498.86 | 88.30% | $1,624,456.97 | 91.07% |
| Accounts Payable | $504,962.68 | 77.84% | $595,566.22 | 80.91% | $550,692.81 | 97.79% | $523,950.05 | 89.81% | $567,215.68 | 94.56% | $484,311.07 | 67.15% | $573,153.91 | 60.27% | $447,714.97 | 63.61% |
| **July Total** | **$1,917,135.16** | **86.23%** | **$1,522,654.33** | **86.27%** | **$1,670,132.49** | **90.14%** | **$1,664,126.84** | **91.34%** | **$1,810,156.40** | **91.21%** | **$1,724,746.83** | **89.95%** | **$2,162,325.35** | **90.76%** | **$2,193,971.88** | **94.21%** |
| Payroll and Benefits | $1,259,810.39 | 83.99% | $1,306,272.91 | 86.06% | $1,366,690.15 | 87.01% | $1,397,327.62 | 90.07% | $1,433,090.84 | 88.45% | $1,498,573.49 | 94.54% | $1,533,144.58 | 97.01% | $1,606,026.37 | 100.01% |
| Accounts Payable | $657,324.77 | 97.17% | $216,381.42 | 87.28% | $303,442.34 | 107.62% | $266,799.22 | 98.31% | $377,065.56 | 105.38% | $226,173.34 | 72.18% | $629,180.77 | 71.36% | $587,945.51 | 74.65% |
| **August Total** | **$2,304,800.20** | **97.75%** | **$2,255,212.34** | **97.54%** | **$1,643,692.26** | **98.22%** | **$1,763,664.53** | **99.98%** | **$1,869,245.30** | **99.92%** | **$2,197,232.90** | **99.97%** | **$2,139,914.59** | **99.94%** | **$0.00** | **94.21%** |
| Payroll and Benefits | $1,253,854.19 | 91.54% | $1,327,324.79 | 94.06% | $1,335,378.74 | 94.75% | $1,398,339.51 | 98.17% | $1,423,449.07 | 96.38% | $1,457,211.83 | 102.90% | $1,552,440.74 | 105.82% | | 100.01% |
| Accounts Payable | $1,050,946.01 | 128.09% | $927,887.55 | 114.57% | $308,313.52 | 117.61% | $365,325.02 | 109.96% | $445,796.23 | 118.18% | $740,021.07 | 88.61% | $587,473.85 | 81.71% | | 74.65% |
| **Total Expended** | **$19,550,459.06** | **97.75%** | **$19,508,677.30** | **97.54%** | **$19,987,800.27** | **98.22%** | **$20,396,977.88** | **99.98%** | **$21,422,311.50** | **99.92%** | **$21,930,925.02** | **99.97%** | **$23,273,221.45** | **99.94%** | **$21,938,545.53** | **94.21%** |
| **Total Budgeted** | **$19,999,791.00** | | **$19,999,791.00** | | **$20,350,895.00** | | **$20,400,895.00** | | **$21,438,519.00** | | **$21,938,519.00** | | **$23,286,065.00** | | **$23,286,065.00** | |
| Payroll and Benefits | $16,599,826.53 | | $16,599,826.53 | | $17,263,819.59 | | $17,263,819.59 | | $17,954,372.37 | | $17,436,457.79 | | $17,610,822.36 | | $17,963,038.81 | |
| Accounts Payable | $3,399,964.47 | | $3,399,964.47 | | $3,087,075.41 | | $3,137,075.41 | | $3,484,146.63 | | $4,502,061.21 | | $5,675,242.64 | | $5,323,026.19 | |
| **Over/Under** | **(449,331.94)** | **2.25%** | **(491,113.70)** | **2.46%** | **(363,094.73)** | **1.78%** | **(3,917.12)** | **0.02%** | **(16,207.50)** | **0.08%** | **(7,593.98)** | **0.03%** | **(12,843.55)** | **0.06%** | **(1,347,519.47)** | **5.79%** |

# 2021-22 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,177,285.00 | 174,782.53 | 237,046.42 | 265,528.75 | 287,258.75 | 274,939.62 | 242,763.23 | 266,321.06 | 259,125.97 | $260,539.37 | 258,341.31 | 255,636.77 | | 2,782,283.78 | (1,604,998.78) | 236.33% |
| | Non-SPED Expenditures | 22,108,780.00 | 1,798,419.45 | 1,654,378.45 | 1,773,258.34 | 1,713,320.85 | 1,754,448.11 | 1,618,835.02 | 1,661,144.13 | 1,602,411.67 | 1,827,879.99 | 1,813,830.63 | 1,938,335.11 | 0.00 | 19,156,261.75 | 2,952,518.25 | 86.65% |
| | Total Expenditures | 23,286,065.00 | 1,973,201.98 | 1,891,424.87 | 2,038,787.09 | 2,000,579.60 | 2,029,387.73 | 1,861,598.25 | 1,927,465.19 | 1,861,537.64 | 2,088,419.36 | 2,072,171.94 | 2,193,971.88 | 0.00 | 21,938,545.53 | 1,347,519.47 | 94.21% |
| | Total Receipts | 23,286,065.00 | 4,088,783.55 | 1,309,149.75 | 778,844.35 | 1,008,598.43 | 2,153,615.69 | 1,592,725.02 | 1,997,986.68 | 2,185,388.94 | 6,349,415.01 | 963,504.53 | 305,222.42 | 0.00 | 22,733,234.37 | 552,830.63 | 97.63% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,414,552.94** | **4,530,134.51** | **3,947,859.39** | **2,687,916.65** | **1,695,935.48** | **1,820,163.44** | **1,551,290.21** | **1,621,811.70** | **1,945,663.00** | **6,206,658.65** | **5,097,991.24** | **3,209,241.78** | **3,209,241.78** | | | |
| **02** | **Depreciation Fund** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 850,000.00 | 13,808.92 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 28,900.00 | 19,805.00 | 0.00 | | 74,513.92 | 775,486.08 | 8.77% |
| | Receipts | 600,000.00 | 18.37 | 15.20 | 49.76 | 16.00 | 15.49 | 45.90 | 15.25 | 13.78 | 35.54 | 9.56 | 10.60 | | 245.45 | 599,754.55 | 0.04% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **241,939.45** | **228,148.90** | **228,164.10** | **228,213.86** | **222,229.86** | **222,245.35** | **222,291.25** | **216,306.50** | **216,320.28** | **187,455.82** | **167,660.38** | **167,670.98** | **167,670.98** | | | |
| **03** | **Employee Benefit** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 145,560.00 | 13,411.44 | 8,399.64 | 13,407.67 | 7,589.79 | 5,751.03 | 8,740.26 | 9,361.13 | 6,985.99 | 10,449.32 | 10,735.13 | 4,839.54 | | 99,670.94 | 45,889.06 | 68.47% |
| | Receipts | 145,560.00 | 31,361.19 | 8,028.19 | 8,038.55 | 8,028.19 | 7,799.06 | 7,809.28 | 7,799.06 | 7,798.92 | 7,809.09 | 7,798.92 | 7,799.06 | | 110,069.51 | 35,490.49 | 75.62% |
| | Cash Balance | **83,352.50** | **101,302.25** | **100,930.80** | **95,561.68** | **96,000.08** | **98,048.11** | **97,117.13** | **95,555.06** | **96,367.99** | **93,727.76** | **90,791.55** | **93,751.07** | **93,751.07** | | | |
| **09** | **QCPUF** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 4,860,000.00 | 0.00 | 0.00 | 0.00 | 144,710.00 | 0.00 | 304,568.00 | 0.00 | 0.00 | 0.00 | 419,210.00 | 0.00 | | 868,488.00 | 3,991,512.00 | 17.87% |
| | Receipts | 400,000.00 | 120,671.29 | 123,050.77 | 3,919.32 | 8,676.75 | 41,280.59 | 19,306.28 | 26,576.00 | 41,392.98 | 130,079.68 | 121,201.26 | 4,487.86 | | 640,642.78 | (240,642.78) | 160.16% |
| | Cash Balance | **3,931,595.67** | **4,052,266.96** | **4,175,317.73** | **4,179,237.05** | **4,043,203.80** | **4,084,484.39** | **3,799,222.67** | **3,825,798.67** | **3,867,191.65** | **3,997,271.33** | **3,699,262.59** | **3,703,750.45** | **3,703,750.45** | | | |
| **05** | **Activities** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 600,000.00 | 33,079.62 | 40,895.96 | 26,337.17 | 30,823.79 | 63,539.49 | 22,326.29 | 38,765.18 | 32,836.09 | 79,972.79 | 33,908.95 | 31,926.69 | | 434,412.02 | 165,587.98 | 72.40% |
| | Receipts | 600,000.00 | 48,139.43 | 28,262.89 | 91,198.33 | 29,832.17 | 30,518.41 | 24,530.38 | 30,991.55 | 52,409.29 | 48,647.84 | 35,451.98 | 9,391.04 | | 429,373.31 | 170,626.69 | 71.56% |
| | Cash Balance | **551,845.66** | **566,905.47** | **554,272.40** | **619,133.56** | **618,141.94** | **585,120.86** | **587,324.95** | **579,551.32** | **599,124.52** | **567,799.57** | **569,342.60** | **546,806.95** | **546,806.95** | | | |
| **06** | **School Lunch** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 1,700,000.00 | 118,392.72 | 148,046.35 | 115,848.90 | 125,375.60 | 110,980.49 | 131,859.90 | 133,672.21 | 132,431.99 | 136,323.40 | 94,627.95 | 68,267.84 | | 1,315,827.35 | 384,172.65 | 77.40% |
| | Receipts | 1,700,000.00 | 4,650.98 | 267,593.08 | 131,926.01 | 154,434.50 | 103,936.87 | 160,320.76 | 153,803.52 | 200,070.37 | 154,568.68 | 116,000.96 | 15,036.28 | | 1,462,342.01 | 237,657.99 | 86.02% |
| | Cash Balance | **407,381.08** | **293,639.34** | **413,186.07** | **429,263.18** | **458,322.08** | **451,278.46** | **479,739.32** | **499,870.63** | **567,509.01** | **585,754.29** | **607,127.30** | **553,895.74** | **553,895.74** | | | |
| **07** | **Bond** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 1,750,000.00 | 0.00 | 0.00 | 0.00 | 1,026,601.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174,285.25 | 0.00 | | 1,200,886.75 | 549,113.25 | 68.62% |
| | Receipts | 1,750,000.00 | 266,733.80 | 22,831.00 | 7,971.72 | 47,555.72 | 112,772.89 | 52,350.61 | 72,960.78 | 114,262.90 | 361,459.79 | 20,525.28 | 8,200.41 | | 1,087,624.90 | 662,375.10 | 62.15% |
| | Cash Balance | **713,385.28** | **980,119.08** | **1,002,950.08** | **1,010,921.80** | **31,876.02** | **144,648.91** | **196,999.52** | **269,960.30** | **384,223.20** | **745,682.99** | **591,923.02** | **600,123.43** | **600,123.43** | | | |
| **08** | **Special Building** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 560,000.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 133,930.08 | 48,651.19 | 73,218.80 | 149,660.97 | 263,946.00 | 2,527.36 | | 672,434.40 | (112,434.40) | 120.08% |
| | Receipts | 500,000.00 | (4.43) | 1.52 | (42.64) | 8,949.09 | 48,392.30 | 322,759.24 | 32,432.43 | 50,962.09 | 162,199.23 | 309,111.32 | 3,731.97 | | 938,492.12 | (438,492.12) | 187.70% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Outstanding | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **74,685.88** | **74,681.45** | **74,682.97** | **74,140.33** | **83,089.42** | **131,481.72** | **320,310.88** | **304,092.12** | **281,835.41** | **294,373.67** | **339,538.99** | **340,743.60** | **340,743.60** | | | |
| **12** | **Student Fees** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 100,000.00 | 506.00 | 328.00 | 775.00 | 1,222.00 | 984.00 | 1,063.00 | 358.00 | 2,219.50 | 915.00 | 1,962.90 | 1,878.00 | | 12,211.40 | 87,788.60 | 12.21% |
| | Receipts | 30,000.00 | 4,312.00 | 2,177.00 | 1,012.00 | 1,401.12 | 412.00 | 1,320.00 | 100.00 | 2,230.10 | 2,921.00 | 0.00 | 0.00 | | 15,885.22 | 14,114.78 | 52.95% |
| | Cash Balance | **65,164.70** | **68,970.70** | **70,819.70** | **71,056.70** | **71,235.82** | **70,663.82** | **70,920.82** | **70,662.82** | **70,673.42** | **72,679.42** | **70,716.52** | **68,838.52** | **68,838.52** | | | |
| **10** | **Cooperative Fund** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Expenditures | 175,000.00 | 4,897.05 | 12,503.11 | 12,503.11 | 12,503.11 | 11,340.12 | 11,340.11 | 11,340.12 | 11,340.10 | 11,340.12 | 11,340.10 | 11,340.12 | | 121,787.17 | 53,212.83 | 69.59% |
| | Receipts | 175,000.00 | 7,628.69 | 21,797.45 | 7,628.69 | 12,485.46 | 17,342.23 | 7,628.69 | 4,856.77 | 20,114.15 | 4,856.77 | 15,257.38 | 22,199.00 | | 141,795.28 | 33,204.72 | 81.03% |
| | Cash Balance | **2,131.07** | **4,862.71** | **14,157.05** | **9,282.63** | **9,264.98** | **15,267.09** | **11,555.67** | **5,072.32** | **13,846.37** | **7,363.02** | **11,280.30** | **22,139.18** | **22,139.18** | | | |
| | **Cash Balance** | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
| | Cash Balance | **8,486,034.23** | **10,901,031.37** | **10,582,340.29** | **9,404,727.44** | **7,329,299.48** | **7,623,402.15** | **7,336,772.42** | **7,488,681.44** | **8,042,754.85** | **12,758,766.52** | **11,245,634.49** | **9,306,961.70** | **9,306,961.70** | | | |

# 2020-21 School Year

| 01 | General Fund | Budgeted/Beginning | September | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Balance | % Spent/Rec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SPED Expenditures | 1,132,005.00 | 179,097.85 | 233,195.71 | 246,254.65 | 244,137.14 | 238,476.41 | 225,631.79 | 227,793.23 | 243,261.15 | $254,897.60 | 233,573.13 | 278,484.63 | 191,525.00 | 2,796,328.29 | (1,664,323.29) | 247.02% |
| | Non-SPED Expenditures | 22,154,060.00 | 1,733,755.57 | 1,579,020.28 | 1,866,033.02 | 1,533,077.28 | 1,518,202.84 | 1,533,211.25 | 1,769,144.32 | 1,539,140.67 | 1,692,997.98 | 1,880,079.64 | 1,883,840.72 | 1,948,389.59 | 20,476,893.16 | 1,677,166.84 | 92.43% |
| | Total Expenditures | 23,286,065.00 | 1,912,853.42 | 1,812,215.99 | 2,112,287.67 | 1,777,214.42 | 1,756,679.25 | 1,758,843.04 | 1,996,937.55 | 1,782,401.82 | 1,947,895.58 | 2,113,652.77 | 2,162,325.35 | 2,139,914.59 | 23,273,221.45 | 12,843.55 | 99.94% |
| | Total Receipts | 23,286,065.00 | 4,232,590.23 | 816,726.35 | 1,169,477.55 | 827,976.41 | 2,190,774.94 | 2,243,195.36 | 1,566,761.98 | 2,043,657.09 | 5,854,040.48 | 1,090,902.12 | 201,530.27 | 1,164,008.47 | 23,401,641.25 | (115,576.25) | 100.50% |
| | Monthly Inter-Fund Loan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | Cash Balance | **2,286,133.14** | **4,605,869.95** | **3,610,380.31** | **2,667,570.19** | **1,718,332.18** | **2,152,427.87** | **2,636,780.19** | **2,206,604.62** | **2,467,859.89** | **6,374,004.79** | **5,351,254.14** | **3,390,459.06** | **2,414,552.94** | | | |
| **02** | **Depreciation Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 850,000.00 | 35,343.61 | 26,646.34 | 17,582.74 | 201,893.31 | 2,699.85 | 847.50 | 5,700.00 | 11,889.73 | 27,246.00 | 14,703.80 | 0.00 | 65,523.47 | 410,076.35 | 439,923.65 | 48.24% |
| | Receipts | 448,547.09 | 58.59 | 51.28 | 91.09 | 28.43 | 2.71 | 44.40 | 250,033.74 | 42.79 | 71.84 | 40.16 | 33.96 | 63.90 | 250,562.89 | 197,984.20 | 55.86% |
| | Loan to General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **Outstanding** | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **401,452.91** | **366,167.89** | **339,572.83** | **322,081.18** | **120,216.30** | **117,519.16** | **116,716.06** | **361,049.80** | **349,202.86** | **322,028.70** | **307,365.06** | **307,399.02** | **241,939.45** | | | |
| **03** | **Employee Benefit** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 145,560.00 | 5,626.57 | 10,963.46 | 10,633.74 | 2,639.98 | 6,419.73 | 6,635.94 | 4,957.82 | 4,546.19 | 2,293.91 | 9,712.14 | 6,826.89 | 10,806.56 | 82,062.93 | 63,497.07 | 56.38% |
| | Receipts | 145,560.00 | 32,538.02 | 5,874.02 | 5,910.09 | 5,874.02 | 5,874.05 | 5,734.26 | 5,724.05 | 5,723.93 | 5,734.05 | 5,723.93 | 5,724.05 | 5,734.28 | 96,168.75 | 49,391.25 | 66.07% |
| | Cash Balance | **69,246.68** | **96,158.13** | **91,068.69** | **86,345.04** | **89,579.08** | **89,033.40** | **88,131.72** | **88,897.95** | **90,075.69** | **93,515.83** | **89,527.62** | **88,424.78** | **83,352.50** | | | |
| **09** | **QCPUF** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 4,840,000.00 | 0.00 | 0.00 | 0.00 | 512,916.77 | 103,884.71 | 13,614.64 | 0.00 | 51,260.00 | 0.00 | 119,210.00 | 300,000.00 | 0.00 | 1,100,886.12 | 3,739,113.88 | 22.75% |
| | Receipts | 500,000.00 | 133,737.81 | 10,976.54 | 118,816.75 | 8,565.68 | 52,310.38 | 24,004.09 | 31,949.73 | 50,253.63 | 158,816.65 | 124,747.33 | 4,494.54 | 31,769.86 | 750,442.99 | (250,442.99) | 150.09% |
| | Cash Balance | **4,282,038.80** | **4,415,776.61** | **4,426,753.15** | **4,545,569.90** | **4,041,218.81** | **3,989,644.48** | **4,000,033.93** | **4,031,983.66** | **4,030,977.29** | **4,189,793.94** | **4,195,331.27** | **3,899,825.81** | **3,931,595.67** | | | |
| **05** | **Activities** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 600,000.00 | 26,888.76 | 37,237.27 | 21,602.26 | 20,622.71 | 21,826.70 | 16,373.66 | 56,601.72 | 40,117.19 | 38,789.26 | 29,161.59 | 4,471.60 | 30,021.43 | 343,714.15 | 256,285.85 | 57.29% |
| | Receipts | 600,000.00 | 25,594.34 | 20,071.91 | 134,798.79 | 43,246.76 | 24,586.35 | 26,915.09 | 48,129.14 | 45,618.53 | 44,261.94 | 19,778.63 | 8,610.04 | 115,926.06 | 557,537.58 | 42,462.42 | 92.92% |
| | Cash Balance | **338,022.23** | **336,727.81** | **319,562.45** | **432,758.98** | **455,383.03** | **458,142.68** | **468,684.11** | **460,211.53** | **465,712.87** | **471,185.55** | **461,802.59** | **465,941.03** | **551,845.66** | | | |
| **06** | **School Lunch** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,525,000.00 | 97,363.26 | 118,153.44 | 103,182.51 | 126,748.57 | 97,141.77 | 126,245.42 | 160,663.50 | 127,461.82 | 131,809.30 | 112,801.32 | 107,511.05 | 99,946.57 | 1,409,028.53 | 115,971.47 | 92.40% |
| | Receipts | 1,525,000.00 | 65,670.98 | 158,965.84 | 104,766.70 | 157,252.53 | 11,340.05 | 103,879.40 | 262,642.46 | 147,163.27 | 143,145.33 | 101,645.19 | 122,890.95 | 95,947.99 | 1,475,310.69 | 49,689.31 | 96.74% |
| | Cash Balance | **341,098.92** | **309,406.64** | **350,219.04** | **351,803.23** | **382,307.19** | **296,505.47** | **274,139.45** | **376,118.41** | **395,819.86** | **407,155.89** | **395,999.76** | **411,379.66** | **407,381.08** | | | |
| **07** | **Bond** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 1,675,000.00 | 160,085.94 | 0.00 | 0.00 | 503,933.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186,601.50 | 0.00 | 0.00 | 850,621.14 | 824,378.86 | 50.78% |
| | Receipts | 1,107,814.00 | 265,963.04 | 20,460.33 | 11,371.03 | 17,833.02 | 114,562.25 | 52,071.37 | 69,770.86 | 110,513.61 | 351,123.54 | 26,585.52 | 10,019.76 | 69,623.72 | 1,119,898.05 | (12,084.05) | 101.09% |
| | Cash Balance | **444,108.37** | **549,985.47** | **570,445.80** | **581,816.83** | **95,716.15** | **210,278.40** | **262,349.77** | **332,120.63** | **442,634.24** | **793,757.78** | **633,741.80** | **643,761.56** | **713,385.28** | | | |
| **08** | **Special Building** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 3,500,000.00 | 693,929.21 | 667,118.78 | 594,895.17 | 9,446.97 | 72,698.35 | 44,321.01 | 52,790.25 | 0.00 | 10,689.46 | 15,765.17 | 282,100.00 | 0.00 | 2,443,754.37 | 1,056,245.63 | 69.82% |
| | Receipts | 150,000.00 | 374.96 | 199.64 | 47.58 | 63.70 | 158,954.10 | 215.11 | 4.78 | 14.58 | 1.72 | 0.32 | 300,153.92 | 1.68 | 460,032.09 | (310,032.09) | 306.69% |
| | Loan Balance to Gen. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **Outstanding** | | |
| | Loan Repayment from GF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Cash Balance | **2,058,408.16** | **1,364,853.91** | **697,934.77** | **103,087.18** | **93,703.91** | **179,959.66** | **135,853.76** | **83,068.29** | **83,082.87** | **72,395.13** | **56,630.28** | **74,684.20** | **74,685.88** | | | |
| **12** | **Student Fees** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 90,000.00 | 0.00 | 0.00 | 51,787.70 | 448.00 | 158.00 | 437.00 | 1,013.00 | 427.00 | 50.00 | 576.00 | 0.00 | 0.00 | 54,896.70 | 35,103.30 | 61.00% |
| | Receipts | 30,000.00 | 3,520.00 | 1,606.00 | 1,078.75 | 1,280.00 | 1,185.00 | 599.00 | 620.00 | 0.00 | 2,664.01 | 0.00 | 0.00 | 13,386.00 | 25,938.76 | 4,061.24 | 86.46% |
| | Cash Balance | **94,122.64** | **97,642.64** | **99,248.64** | **48,539.69** | **49,371.69** | **50,398.69** | **50,560.69** | **50,167.69** | **49,740.69** | **52,354.70** | **51,778.70** | **51,778.70** | **65,164.70** | | | |
| **10** | **Cooperative Fund** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Expenditures | 150,000.00 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,641.20 | 4,593.43 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 4,641.20 | 4,641.19 | 55,646.60 | 94,353.40 | 37.10% |
| | Receipts | 100,000.00 | 0.00 | 4,587.43 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,656.00 | 4,655.99 | 9,311.99 | 0.00 | 4,656.00 | 4,655.99 | 51,147.40 | 48,852.60 | 51.15% |
| | Cash Balance | **6,630.27** | **1,989.07** | **1,935.30** | **1,950.10** | **1,964.90** | **1,979.70** | **2,042.27** | **2,057.07** | **2,071.87** | **6,742.66** | **2,101.47** | **2,116.27** | **2,131.07** | | | |
| | **Cash Balance** | **Budgeted/Beginning** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **Year to Date** | **Balance** | **% Spent/Rec** |
| | Cash Balance | **10,321,262.12** | **12,144,578.12** | **10,507,120.98** | **9,141,522.32** | **7,047,793.24** | **7,545,889.51** | **8,035,291.95** | **7,992,279.65** | **8,377,178.13** | **12,782,934.97** | **11,545,532.69** | **9,335,770.09** | **8,486,034.23** | | | |

# SCHUYLER COMMUNITY SCHOOLS

## ----------2021-22 Return-to-Learn Plan----------

## ☐Mask Guidelines

Due to the increasing numbers of Covid 19, Covid 19 Variant, and the potential cases of influenza, strep throat, etc. SCS will be implementing some triggers for instituting a mask mandate for our students and staff.

SCS cannot and will not be asking about health conditions and vaccination status, each person and family should exercise any additional precautions they see fit to be in attendance at school. We need both the community and parents' help to curb the spread of illnesses.

While masks are not mandated, employees and students who would like to wear them are encouraged to do so. If mandated, mask-wearing or other precautions WILL NOT be optional. There will be no contact tracing done by SCS, the health district, or any other medical institution. This is our best way of stopping community spread while still allowing students, staff, and families the freedoms they wish to keep regarding masks.

## MASKS ARE RECOMMENDED AND NOT REQUIRED PK-12

Unless the board of education authorizes it's obligation through statute:

79-526. Class III or IV school district; school board; schools; supervision and control; powers.

**(1) The school board or board of education of a Class III or IV school district has responsibility for the general care and upkeep of the schools, shall provide the necessary supplies and equipment, and, except as otherwise provided, has the power to cause pupils to be taught in such branches and classified in such grades or departments as may seem best adapted to a course of study which the board shall establish with the consent and advice of the State Department of Education. The board shall make provision for pupils that may enter at any time during the school year. The board shall have a record kept of the advancement of all pupils in each branch of study. The board shall make rules and regulations as it deems necessary for the government and health of the pupils and devise any means as may seem best to secure the regular attendance and progress of children at school.**

## ☐What will trigger a mandate?

Our absentee rate for ANY ILLNESS that exceeds 8% across the district will result in a District Wide mask mandate for 15 school days (3 weeks) or until the rate subsides under the 8% if longer than 3 weeks.

An absentee rate at 11% or above will result in a 48-72 hour shutdown of school to deep clean buildings. This will also result in a mandatory mask mandate for 15 school days (3 weeks) or until the rate subsides below 8%.

| LOW | Moderate | High | Severe |
|---|---|---|---|
| Less than 5% | 5% students | 8% students | 11% students |

## At 8% Absenteeism on Wednesday 12pm attendance Due to Illness in the District..

Numbers are reported at 12pm every Wednesday, Previously posted @ 10am for more accuracy and accountability we have now gone to noon for our posting times.

- We will be social distancing during lunch hours for at least the period of 3 weeks
- Only immediate family will be allowed into the buildings during regular school hours.
- Increased restrictions on school visitors and spectators at school events.
- Indoor activities requirements may be handled differently than outdoor activities.

What does 8% look like???

- ☐ District Wide PK-12 - 8% - 153 students (Approx. 1920 total students)
- ☐ Elementary - 8% - 62 students (Approx. 779 total students)
- ☐ Middle School - 8% - 34 students (Approx. 435 total students)
- ☐ High School - 8% - 48 students (Approx. 605 total students)

# PUBLIC COMMENT IN BOARD MEETINGS

The board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board shall set time aside for public comment, *[at a specific time during the meeting][ and] [prior to the discussion of each agenda item].* If the pressure of business or other circumstances dictate, the board president may decide to eliminate this practice at a particular meeting and will announce that decision at the beginning of the meeting. The orderly process of the board meeting shall not be interfered with or disrupted. Subjects for comment should involve areas within the board's proper responsibility.

The board has the discretion to limit the amount of time set aside for public comment. The board president shall specify the total amount of time available for public comment prior to opening the public comment period. If public comment is allowed prior to individual agenda items, that limit on the total comment period should also be defined. Individual comments will be limited to 5 minutes for each participant. The board president will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board president shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments or another individual causing disruption may be asked to leave the board meeting.

The board requires any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the board waives the address requirement to protect the security of the individual.

Individuals who have a complaint about employees or students who have complaints shall follow policies 403.05 and 504.01 respectively. The board will follow policy 1005.01 in handling public complaints.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting and such information will only be added to the agenda packet at the discretion of the superintendent after consultation with the board president.

Legal Reference: Nebraska Statute 84-1408 to 1414

Cross Reference: 201.07 Board Member Liability
403.05 Public Complaints about Employees

Approved _____ Reviewed _____ Revised _____

# RESOLUTION

**BE IT RESOLVED** by the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools, hereinafter referred to as "School District" as follows:

**1.** That the Board of Education of this School District hereby finds and determines that the Election Commissioner of Colfax County, Nebraska, has notified the Board of Education that a recall petition has been filed against Board Members Guadalupe Marino and that such recall petition has been found to have been signed by the requisite number of registered voters to require a recall election be held, that said Board Member has not resigned within five days after receiving notice of such, and that the Board of Education is therefore required by Neb. Rev. Stat. § 32-1306(2) to order an election.

**2.** That the Board of Education of this School District hereby calls and orders an election to be held in this School District pursuant to Nebraska law, including Neb. Rev. Stat. §§ 32-1306 and 32-1307 on the 8th day of November, 2022, at which there shall be submitted to all the legal voters of this School District the following question:

*Shall Guadalupe Marino be removed from the office of the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools?*

**3.** That the notice of election shall be given to all the legal voters of this School District and others as required by law and a copy of the sample ballot shall be published as required by law, such notice and sample ballot shall be published in a newspaper of general circulation in this School District and the secretary of the board or another designee of this School District or the County Clerk or Election Commissioner of Colfax County shall be and are hereby directed to cause such notice and sample ballot to be published and printed along with any other required publications or actions prior to the election.

**4.** That the secretary of the board or another designee of this School District shall be and are hereby authorized and directed to certify a copy of this resolution to the County Clerk or Election Commissioner of Colfax County, who shall conduct the election, as provided by law. That this School District does hereby agree to reimburse the County Clerk or Election Commissioner of Colfax County for the expenses of publication and conducting the election, to the extent required by law. Ballots for voting at said election shall be certified across county lines for all legal voters of this School District in counties other than Colfax County and shall be counted and canvassed in the manner required by law, to the extent necessary or appropriate.

**5.** That the form of ballot and form of notice of election shall be substantially in the sample forms submitted to this meeting, copies of such sample forms are on file with official records of this School District and are incorporated herein by this reference as though set forth in full. That the secretary of the board or another designee of this School District or the County Clerk or Election Commissioner of Colfax County are hereby authorized and directed to arrange for the printing of the necessary ballots for said election and to do all other things and take all other action appropriate or necessary in order to cause said proposition to be submitted to all the legal voters of this School District as defined in this resolution and as provided herein.

The above resolution, having been approved by a majority of a quorum of the Board of Education of this School District, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

## CERTIFICATION AND ORDER

The undersigned hereby certifies that the above Resolution was approved by a majority of a quorum of the members of the Board of Education of this School District and was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

The undersigned hereby further certifies that the above Resolution and the attached Sample Notice of Election and Sample Ballot are true and accurate extracts from the minutes of a meeting of the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools held on Monday, August 8, 2022 and order the election called as provided herein and further certify that such Resolution, Notice of Election, Sample Ballot and Order have been filed with the County Clerk or Election Commissioner of every county which contains all or part of this School District.

**DATED** this ___ day of August, 2022.

**COLFAX COUNTY SCHOOL DISTRICT 19-0123**
**a/k/a SCHUYLER COMMUNITY SCHOOLS**

BY: _____
President of the Board of Education
or other Board Member

## RECEIPT AND ORDER

The undersigned, County Clerk or Election Commissioner of Colfax County, Nebraska, does hereby acknowledge receipt of the above Resolution, Sample Notice of Election, Sample Ballot and Order, this ____ day of August, 2022, and hereby further orders the election called as provided therein.

_____
County Clerk or Election Commissioner of Colfax County

**SAMPLE**
**NOTICE OF ELECTION**
**COLFAX COUNTY SCHOOL DISTRICT 19-0123**
**A/K/A SCHUYLER COMMUNITY SCHOOLS**
**IN THE STATE OF NEBRASKA**

Public notice is hereby given to all the legal voters of Colfax County School District 19-0123 a/k/a Schuyler Community Schools, in the State of Nebraska, that an election has been called and will be held on the 8th day of November, 2022, at which there will be submitted to all legal voters of said School District the following questions:

*Shall Guadalupe Marino be removed from the office of the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools?*

☐ Yes

☐ No

By order of the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools, in the State of Nebraska and the County Clerk or Election Commissioner of Colfax County.

**COLFAX COUNTY SCHOOL DISTRICT 19-0123 A/K/A SCHUYLER COMMUNITY SCHOOLS, IN THE STATE OF NEBRASKA, AND THE COUNTY CLERK OR ELECTION COMMISSIONER OF COLFAX COUNTY**

**DRAFT SAMPLE**
**OFFICIAL BALLOT**
**COLFAX COUNTY SCHOOL DISTRICT 19-0123**
**A/K/A SCHUYLER COMMUNITY SCHOOLS**
**IN THE STATE OF NEBRASKA**

Tuesday, 8th day of November, 2022

*Shall Guadalupe Marino be removed from the office of the Board of Education of Colfax County School District 19-0123 a/k/a Schuyler Community Schools?*

☐ Yes

☐ No

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (19-0123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 13 day of September, 2021 at 6:30 o'clock, P.M., at SCS Board Room at 120 W 22nd Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2019-2020 (1) | Actual/Estimated Disbursements & Transfers 2020-2021 (2) | Budgeted Disbursements & Transfers 2021-2022 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 21,930,925.00 | $ 23,286,065.00 | $ 23,286,065.00 | $ 3,000,000.00 | $ 12,456,286.00 | $ 13,969,474.00 |
| Depreciation | $ 120,217.00 | $ 850,000.00 | $ 850,000.00 | | $ 850,000.00 | |
| Employee Benefit | $ 85,281.00 | $ 145,560.00 | $ 145,560.00 | $ - | $ 145,560.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 412,649.00 | $ 600,000.00 | $ 600,000.00 | $ - | $ 600,000.00 | |
| School Nutrition | $ 1,265,438.00 | $ 1,525,000.00 | $ 1,700,000.00 | $ - | $ 1,700,000.00 | |
| Bond | $ 1,055,586.00 | $ 1,675,000.00 | $ 1,750,000.00 | $ - | $ 635,749.00 | $ 1,125,506.00 |
| Special Building | $ 11,714,273.00 | $ 3,500,000.00 | $ 560,000.00 | | $ 60,000.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ 238,920.00 | $ 4,840,000.00 | $ 4,860,000.00 | $ - | $ 4,460,000.00 | $ 404,040.00 |
| Cooperative | $ 56,301.00 | $ 150,000.00 | $ 175,000.00 | $ - | $ 175,000.00 | |
| Student Fee | $ 5,777.00 | $ 90,000.00 | $ 100,000.00 | $ - | $ 100,000.00 | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 36,885,367.00 | $ 36,661,625.00 | $ 34,026,625.00 | $ 3,000,000.00 | $ 21,182,595.00 | $ 16,004,071.00 |

# NOTICE OF BUDGET ADMENDMENT HEARING AND BUDGET SUMMARY

Schuyler Community Schools (19-0123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of August, 2022 at 6:30 o'clock, P.M., at SCS Board Room at 120 W 22nd Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to ESSER program amendments to the General Fund ($750,000) and Building Fund ($500,000). The budget detail is available at the office of the Clerk/Secretary during regular business hours.For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2019-2020 (1) | Actual/Estimated Disbursements & Transfers 2020-2021 (2) | Budgeted Disbursements & Transfers 2021-2022 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 21,930,925.00 | $ 23,286,065.00 | $ 24,036,065.00 | $ 3,000,000.00 | $ 13,206,286.00 | $ 13,969,474.00 |
| Depreciation | $ 120,217.00 | $ 850,000.00 | $ 850,000.00 | | $ 850,000.00 | |
| Employee Benefit | $ 85,281.00 | $ 145,560.00 | $ 145,560.00 | $ - | $ 145,560.00 | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 412,649.00 | $ 600,000.00 | $ 600,000.00 | $ - | $ 600,000.00 | |
| School Nutrition | $ 1,265,438.00 | $ 1,525,000.00 | $ 1,700,000.00 | $ - | $ 1,700,000.00 | |
| Bond | $ 1,055,586.00 | $ 1,675,000.00 | $ 1,750,000.00 | $ - | $ 635,749.00 | $ 1,125,506.00 |
| Special Building | $ 11,714,273.00 | $ 3,500,000.00 | $ 1,060,000.00 | | $ 560,000.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ 238,920.00 | $ 4,840,000.00 | $ 4,860,000.00 | $ - | $ 4,460,000.00 | $ 404,040.00 |
| Cooperative | $ 56,301.00 | $ 150,000.00 | $ 175,000.00 | $ - | $ 175,000.00 | |
| Student Fee | $ 5,777.00 | $ 90,000.00 | $ 100,000.00 | $ - | $ 100,000.00 | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 36,885,367.00 | $ 36,661,625.00 | $ 35,276,625.00 | $ 3,000,000.00 | $ 22,432,595.00 | $ 16,004,071.00 |

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **19-0123**

| Line No. | GENERAL FUND | Source Number | ACTUAL 9-1-2019 to 8-31-2020 (Column 1) | ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2) | ADOPTED 9-1-2021 to 8-31-2022 (Column 3) |
|---|---|---|---|---|---|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | All Instruction Except Special Education Instructional Programs | 1000's | 11,588,124.00 | 12,512,000.00 | 13,012,480.00 |
| 3 | Special Education Instructional Programs (Include Pre-School) | 1200's | 1,938,271.00 | 1,007,005.00 | 1,047,285.20 |
| 4 | Support Services - Pupils (SPED Related) | 2100's | | | |
| 5 | | | | | |
| 6 | Support Services - Pupil (Non-SPED Related) | 2100's | 943,317.00 | 900,000.00 | 932,550.00 |
| 7 | Support Services - Instructional | 2200's | 956,670.00 | 950,000.00 | 988,000.00 |
| 8 | | | | | |
| 9 | Board of Education | 2310 | 66,539.00 | 67,000.00 | 69,680.00 |
| 10 | Executive Administration Services | 2320 | 336,697.00 | 350,000.00 | 364,000.00 |
| 11 | District Legal Services | 2330 | 7,443.00 | 10,000.00 | 10,400.00 |
| 12 | Office of the Principal | 2410 | 1,183,247.00 | 1,075,000.00 | 1,118,000.00 |
| 13 | General Administration - Business Services | 2500 | 237,092.00 | 230,000.00 | 239,200.00 |
| 14 | Maintenance and Operation of Building(s) & Site(s) | 2600's | 1,895,038.00 | 2,050,000.00 | 2,132,000.00 |
| 15 | Vehicle Acquisition & Maintenance | 2650 | | 86,400.00 | 89,856.00 |
| 16 | Regular Pupil Transportation | 2710 / 2720 / 2730 / 2790 | 231,571.00 | 198,760.00 | 206,710.40 |
| 17 | Special Education Pupil Transportation (Include Pre-School) | 2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793 | 5,179.00 | 125,000.00 | 130,000.00 |
| 18 | | | | | |
| 19 | Community Services | 3300 | 69,714.00 | 90,000.00 | 93,600.00 |
| 20 | Categorical Grant from Corporation | 3400 | 23,217.00 | 7,500.00 | 7,800.00 |
| 21 | State Categorical Programs | 3500's | 378,528.00 | 385,400.00 | 400,816.00 |
| 22 | Debt Services | 5000 | | 1,850,000.00 | 1,900,000.00 |
| 23 | Federal Programs | 6000's | 2,070,278.00 | 1,292,000.00 | 443,687.40 |
| 24 | | | | | |
| 25 | Transfers to _____ Fund | 8000 | | 100,000.00 | 100,000.00 |
| 26 | Interfund Loan/Repayment to _____ Fund | | | | |
| 27 | ESSER II and III | | | | 750,000.00 |
| 28 | | | | | |
| 29 | | | | | |
| 30 | Total Disbursements & Transfers (Including SPED) | | 21,930,925.00 | 23,286,065.00 | |
| 31 | Total Special Education Disbursements | 1200 + 2100 + 27X2 | 1,943,450.00 | 1,132,005.00 | 1,177,285.20 |
| 32 | Total Non-Special Education Disbursements & Transfers | | 19,987,475.00 | 22,154,060.00 | 22,858,779.80 |
| 33 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED) | | | | 24,036,065.00 |
| 34 | NECESSARY CASH RESERVE | | | | 3,000,000.00 |
| 35 | TOTAL REQUIREMENTS | | | | 27,036,065.00 |

| | | | | | |
|---|---|---|---|---|---|
| 36 | | | | | |
| 37 | BEGINNING BALANCES | | | | |
| 38 | Cash Balance, 9-1 | | 2,085,940.00 | 2,286,133.00 | 1,558,127.00 |
| 39 | Investments, 9-1 | | | | |
| 40 | County Treasurer's Balance, 9-1 | | 2,611,365.00 | 2,412,645.00 | 1,970,500.00 |
| 41 | Total Beginning Balance | | 4,697,305.00 | 4,698,778.00 | 3,528,627.00 |
| 42 | | | | | |
| 43 | RECEIPTS, & TRANSFERS | | | | |
| 44 | LOCAL SOURCES | | | | |
| 45 | Carline Tax | 1115 | 18,120.00 | 15,000.00 | 15,000.00 |
| 46 | Public Power District Sales Tax | 1120 | | | |
| 47 | Motor Vehicle Taxes | 1125 | 584,045.00 | 500,000.00 | 500,000.00 |
| 48 | Tuition Received from Other Districts | 1321 / 1323 / 1335 | | | |
| 49 | Tuition Received from Individuals | 1311-13 / 1370 | | | |
| 50 | Other Tuition | 1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360 | | | |
| 51 | Transportation Received from Individuals | 1410-1411 | | | |
| 52 | Transportation Received from Other Districts | 1420-1440 | | | |
| 53 | Interest | 1510 / 1520 | 19,536.00 | 15,000.00 | 15,000.00 |
| 54 | Community Service Activities | 1800 | | | |
| 55 | Other Local Receipts | 1910 / 1920 / 1990 | 24,607.00 | 20,000.00 | 20,000.00 |
| 56 | Local License Fees/Court Fines | 1911 / 1921 | 4,810.00 | 3,000.00 | 3,000.00 |
| 57 | Nameplate Capacity Tax | 3133 | | | |
| 58 | Categorical Grants from Corporations / Private | 1925 | 14,126.00 | | |
| 59 | | | | | |
| 60 | | | | | |
| 61 | | | | | |
| 62 | | | | | |
| 63 | | | | | |
| 64 | COUNTY AND ESU SOURCES | | | | |
| 65 | Fines and License Fees | 2110 | 114,568.00 | 90,000.00 | 90,000.00 |
| 66 | Other County Sources | 2130 | | | |
| 67 | ESU Receipts | 2210 | | 1,000.00 | |
| 68 | | | | | |
| 69 | | | | | |
| 70 | STATE SOURCES | | | | |
| 71 | State Aid | 3110 | 3,769,531.00 | 4,119,434.00 | 4,862,159.00 |
| 72 | Special Education Programs | 3120 | 887,397.00 | 750,000.00 | 750,000.00 |
| 73 | Special Education Transportation | 3125 | 2,210.00 | 1,000.00 | 1,000.00 |
| 74 | Homestead Exemption | 3130 | 130,727.00 | | |

| | | | | | |
|---|---|---|---|---|---|
| 75 | Payments for Wards of the State or Court | 3160 / 3161 | | | |
| 76 | Pro-Rate Motor Vehicles | 3180 | 31,503.00 | 25,000.00 | 25,000.00 |
| 77 | Payments for High Ability Learners | 3535 | 14,438.00 | 10,000.00 | 10,000.00 |
| 78 | Other State Appropriations | | | | |
| 79 | Nameplate Capacity Tax | | | | |
| 80 | | | | | |
| 81 | | | | | |
| 82 | | | | | |
| 83 | | | | | |
| 84 | State Apportionment | 3400 | 276,733.00 | 225,000.00 | 225,000.00 |
| 85 | Other | | 138.00 | | |
| 86 | State Categorical Programs | 3500's | 386,986.00 | 300,000.00 | 300,000.00 |
| 87 | Other State Receipts | 3990 | | | |
| 88 | Property Tax Credit and Personal Property Tax Credit | 3131 / 3132 / 3134 | 995,910.00 | | |
| 89 | FEDERAL SOURCES | | | | |
| 90 | Title ESSA Programs (Includes ESSA Title I) | 4500-4511 | 988,020.00 | 850,000.00 | 850,000.00 |
| 91 | Title II Part A | 4526-4528, 4531 | 102,315.00 | 75,000.00 | 75,000.00 |
| 92 | Title III NCLB Limited Engish Proficient Grant | | 63,325.00 | 50,000.00 | 50,000.00 |
| 93 | Title III NCLB Immigrant Education Grant | | 30,055.00 | 15,000.00 | 15,000.00 |
| 94 | IDEA Programs | 4512-4523 | 403,388.00 | 250,000.00 | 250,000.00 |
| 95 | | 4416-4418 | | | |
| 96 | | | | | |
| 97 | Medicaid in Public Schools | 4708 | 72,136.00 | 50,000.00 | 50,000.00 |
| 98 | Medicaid Administrative Activities in Public Schools | 4709 | 21,934.00 | 10,000.00 | 10,000.00 |
| 99 | Title 8 (Impact Aid) | 4305 | | | |
| 100 | Other Federal Non-Categorical Receipts | 4524 | | | |
| 101 | ESSA Title IV Part A | | 186,706.00 | 125,000.00 | 125,000.00 |
| 102 | ESSA Title IV Part B | | 35,912.00 | 25,000.00 | 25,000.00 |
| 103 | | | | | |
| 104 | Vocational Education (Carl Perkins) | 4525 | 358.00 | 1,000.00 | 1,000.00 |
| 105 | Other Federal Categorical Receipts | 4530 | 600.00 | 500.00 | 500.00 |
| 106 | Universal Services Fund (E-Rate) | | 20,699.00 | 10,000.00 | 10,000.00 |
| 107 | Grants from Corporations & Other Private Interests | 4710 | | | |
| 108 | CARES and ESSER II Funds | | | 250,000.00 | 1,400,000.00 |
| 109 | NON-REVENUE SOURCES | | | | |
| 110 | Tax Anticipation Notes | 5150 | | | |
| 111 | Long Term Loans | 5400 | | | |
| 112 | Insurance Adjustments | 5301 | | | |
| 113 | Sale of Property | 5300 | 155.00 | | |
| 114 | Transfers from _____ Fund | 5200 | | | |

| | | | | | |
|---|---|---|---|---|---|
| 115 | Cash Balance from Dissolved/Merged Districts | 5610 | | | |
| 116 | | | | | |
| 117 | Other Non-Revenue Receipts | 5690 | 1,987.00 | | |
| 118 | Learning Community Property Taxes | | | | |
| 119 | Interfund Loan/Repayment From _____ Fund | | | | |
| 120 | Total Available Resources Before Property Taxes | | 13,900,280.00 | 12,484,712.00 | 13,206,286.00 |
| 121 | Personal and Real Property Taxes | 1100 | 12,729,423.00 | 14,329,980.00 | 13,829,779.00 |
| 122 | TOTAL RESOURCES AVAILABLE | | 26,629,703.00 | 26,814,692.00 | 27,036,065.00 |
| 123 | Less: Disbursements & Transfers | | 21,930,925.00 | 23,286,065.00 | |
| 124 | BALANCE FORWARD | | 4,698,778.00 | 3,528,627.00 | |

PROPERTY TAX RECAP

| | |
|---|---|
| 1. Tax from Line 121 | 13,829,779.00 |
| 2. Compute County Treasurer's Commission at 1% of tax collections. | 139,695.00 |
| 3. Total Personal and Real Property Tax Requirement | 13,969,474.00 |

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **19-0123**

| Line No. | SPECIAL BUILDING FUND | Object/ Source Number | ACTUAL 9-1-2019 to 8-31-2020 (Column 1) | ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2) | ADOPTED 9-1-2021 to 8-31-2022 (Column 3) |
|---|---|---|---|---|---|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Purchased Services | 400 | | | |
| 3 | Supplies | 600 | | | |
| 4 | Capital Outlay (New Only) | 700's | 179,594.00 | | |
| 5 | Site Acquisition & Improvements | 710 | 11,456,790.00 | 3,000,000.00 | |
| 6 | Building Acquisition & Improvement | 720 | 77,889.00 | 500,000.00 | 260,000.00 |
| 7 | Loan Repayment | 831 / 832 | | | 300,000.00 |
| 8 | ESSER III | | | | 500,000.00 |
| 9 | Interfund Loan/Repayment To _____ Fund | | | | |
| 10 | Total Disbursements & Transfers | | 11,714,273.00 | 3,500,000.00 | |
| 11 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 1,060,000.00 |
| 12 | TOTAL REQUIREMENTS | | | | 1,060,000.00 |
| 13 | BEGINNING BALANCES & RECEIPTS | | | | |
| 14 | Cash Balance, 9-1 | | 13,526,044.00 | 2,058,408.00 | 58,608.00 |
| 15 | Investments, 9-1 | | | | |
| 16 | County Treasurer's Balance, 9-1 | | 91,702.00 | 75.00 | 75.00 |
| 17 | Total Beginning Balance | | 13,617,746.00 | 2,058,483.00 | 58,683.00 |
| 18 | LOCAL SOURCES | | | | |
| 19 | Carlline Tax | 1115 | 93.00 | | 50.00 |
| 20 | Interest | 1510 | 63,338.00 | | |
| 21 | Penalties and interest on taxes | | 734.00 | | |
| 22 | Re-Appropriated Funds | | | 1,500,000.00 | |
| 23 | STATE SOURCES | | | | |
| 24 | Homestead Exemption | 3130 | | | |
| 25 | Pro-Rate Motor Vehicles | 3180 | 259.00 | 200.00 | 1,267.00 |
| 26 | | | | | |
| 27 | Property Tax Credit | 3131 | | | |
| 28 | FEDERAL SOURCES | | | | |
| 29 | Total Federal Receipts | 4000's | | | 500,000.00 |
| 30 | NON-REVENUE SOURCES | | | | |
| 31 | Sale of Bonds | 5101 | | | |
| 32 | Long Term Loans | 5400 | | | |
| 33 | Sale of Property | 5300 | 25,000.00 | | |
| 34 | Learning Community Property Taxes | | | | |
| 35 | Insurance Claims | | 330.00 | | |
| 36 | Total Available Resources Before Property Taxes | | 13,707,500.00 | 3,558,683.00 | 560,000.00 |
| 37 | Personal and Real Property Taxes | 1100 | 65,256.00 | - | 500,000.00 |
| 38 | TOTAL RESOURCES AVAILABLE | | 13,772,756.00 | 3,558,683.00 | 1,060,000.00 |
| 39 | Less: Disbursements & Transfers | | 11,714,273.00 | 3,500,000.00 | |
| 40 | BALANCE FORWARD | | 2,058,483.00 | 58,683.00 | |

PROPERTY TAX RECAP

| | |
|---|---|
| 1. Tax From Line 37 | 500,000.00 |
| 2. Compute County Treasurer's Commission at 1% of tax requirement. | 5,051.00 |
| 3. Total Personal and Real Property Tax Requirement. | 505,051.00 |

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.**

**Special Building Fund**

## 2022-23 Support Staff Salary Schedule

| STEP | Hourly Rate | % Increase | $ Increase |
|---|---|---|---|
| 1 | $10.50 | 3.85% | $0.39 |
| 2 | $10.90 | 3.80% | $0.40 |
| 3 | $11.31 | 3.75% | $0.41 |
| 4 | $11.72 | 3.70% | $0.43 |
| 5 | $12.15 | 3.65% | $0.43 |
| 6 | $12.59 | 3.60% | $0.44 |
| 7 | $13.04 | 3.55% | $0.45 |
| 8 | $13.49 | 3.50% | $0.45 |
| 9 | $13.96 | 3.45% | $0.47 |
| 10 | $14.43 | 3.40% | $0.47 |
| 11 | $14.92 | 3.35% | $0.49 |
| 12 | $15.41 | 3.30% | $0.49 |
| 13 | $15.91 | 3.25% | $0.50 |
| 14 | $16.42 | 3.20% | $0.51 |
| 15 | $16.94 | 3.15% | $0.52 |
| 16 | $17.46 | 3.10% | $0.52 |
| 17 | $17.99 | 3.05% | $0.53 |
| 18 | $18.53 | 3.00% | $0.54 |
| 19 | $19.08 | 2.95% | $0.55 |
| 20 | $19.63 | 2.90% | $0.55 |
| 21 | $20.19 | 2.85% | $0.56 |
| 22 | $20.76 | 2.80% | $0.57 |
| 23 | $21.33 | 2.75% | $0.57 |
| 24 | $21.90 | 2.70% | $0.57 |
| 25 | $22.49 | 2.65% | $0.59 |
| 26 | $23.07 | 2.60% | $0.58 |
| 27 | $23.66 | 2.55% | $0.59 |
| 28 | $24.25 | 2.50% | $0.59 |
| 29 | $24.84 | 2.45% | $0.60 |
| 30 | $25.44 | 2.40% | $0.60 |
| 31 | $26.04 | 2.35% | $0.60 |
| 32 | $26.64 | 2.30% | $0.60 |
| 33 | $27.24 | 2.25% | $0.60 |
| 34 | $27.84 | 2.20% | $0.60 |
| 35 | $28.44 | 2.15% | $0.60 |
| 36 | $29.04 | 2.10% | $0.60 |
| 37 | $29.64 | 2.05% | $0.60 |
| 38 | $30.24 | 2.01% | $0.60 |
| 39 | $30.84 | 2.00% | $0.60 |
| 40 | $31.44 | 1.95% | $0.60 |

| Beyond Maximum Step | % increase |
|---|---|
| Cost of Living Annual Increase | 1.50% |

## Position Start and Maximum Wages and Benefits

| Position | Beginning Step | Maximum Step |
|---|---|---|
| Para Educator | 3 | 25 |
| Technology Assistant | 3 | 25 |
| Administrative Assistant | 3 | 25 |
| Food Service | 5 | 25 |
| Custodial-Housekeeper | 5 | 25 |
| After School Coordinator | 8 | 30 |
| Technology Manager | 8 | 30 |
| Custodial-Maintenance | 11 | 30 |
| Grounds-Maintenance | 11 | 30 |
| After School Director | 11 | 30 |
| District Activity Fund Manager | 11 | 30 |
| Technology Specialist | 16 | 35 |
| Maintenance Engineer | 16 | 35 |
| **Special Considerations: Beyond Maximum Step** | | |
| SPED High Needs Para Educator | 5 | Steps |
| College Degree | 3 | Steps |
| Teaching Certificate | 2 | Steps |
| Bilingual/Translator | 2 | Steps |
| Newcomer Program Para Educator | 2 | Steps |
| Board Recording Secretary | 2 | Steps |
| Building/Grounds Maintenance Head | 2 | Steps |
| Food Service Building Head | 2 | Steps |
| Certificate/License (LPN, Nursing) | 2 | Steps |
| Certificate/License (Bus, Technology) | 2 | Steps |
| Certification (Braille, Serve Safe, Chemical ) | 1 | Step |
| License: (HVAC, Electrical, Plumbing) | 1 | Step |

| Benefits Schedule (Minimum 30 hours per week) | |
|---|---|
| Para-Educators | Single Health/Dental (3,800 Deductiible) |
| 9-11 Month Support Staff (non paras) | Single Health/Dental (1,200 Deductible) |
| 12 Month Support Staff and Nurses | Family Health/Dental (1,200 Deductible) |
| PTO/Sick Leave | 1 Day per month, Cumulative sick to 50 |
| Vacation/Holiday Pay | 1 Day per month and Holiday Pay |

| Van & Bus Drivers, Part-Time and Substitute Positions | |
|---|---|
| **Students** -Custodial, para-educators, interpreters | $10.00 |
| Sports/Activities Support - Beyond Required Assignment | $15.00 |
| Summer: Food Service, Para Educators, Custodial | $12.50 |
| After School Para Educators | $13.00 |
| Substitute Maintenance/Electrician/Plumber | $15.00 |
| Activity Bus Drivers | $17.00 |
| City Route - School to School & Rural School Bus | $18.00 |
| Substitute Support Staff | $12.50 |
| Substitute Teacher $160 (1-15) $168 (16-30) $176 (Over 30) | $20, $21, $22 |
| Substitute Nurse | $22.00 |

9-28-22

TO: Schuyler Community School Board

I AM going to retire AND will not return for the 2022-2023 school year

Gene Barr

8.2.22

I Farah Noor am resigning my position as of 8-1-22

Signature: FARAH NOOR

**Subject:** Fwd:
**From:** Bill Comley <bill.comley@schuylercommunityschools.org>
**Date:** 8/2/2022, 10:56 AM
**To:** Dan Hoesing <dan.hoesing@schuylercommunityschools.org>, Shelley Friesz <shelley.friesz@schuylercommunityschools.org>, Kady Arps <kady.arps@schuylercommunityschools.org>, Penny Janousek <penny.janousek@schuylercommunityschools.org>

Resignation

---------- Forwarded message ---------
From: **Melina Padilla** <melina.padilla@schuylercommunityschools.org>
Date: Mon, Aug 1, 2022 at 7:13 PM
Subject:
To: <bill.comley@schuylercommunityschools.org>

Hi,

Mr. Comely I hope your having a great summer with your family. I'm sorry to say this by the last minute but unfortunately I won't be able to continue to work with you guys. I have financial problems and I need to find a job that pays more. I will miss all the kids at school. I was getting so attached to them. But thank you very much for giving me the opportunity to work for the elementary school.

~ Melina ~

--
Bill Comley
Schuyler Community Schools
Principal
(402) 352-9940
Fax (402) 352-9943
bill.comley@schuylercommunityschools.org

Dear SCS Administration and Schuyler Board Members,

I am writing this letter to notify you that I will be resigning from my position as the Attendance Interventionist effective August 5th, 2022.

I appreciate all the opportunities the District has provided for me throughout my 5 years of working here. I will greatly miss this position, the students, and staff. If you need any help from me during this transition, please let me know.

Thank you!

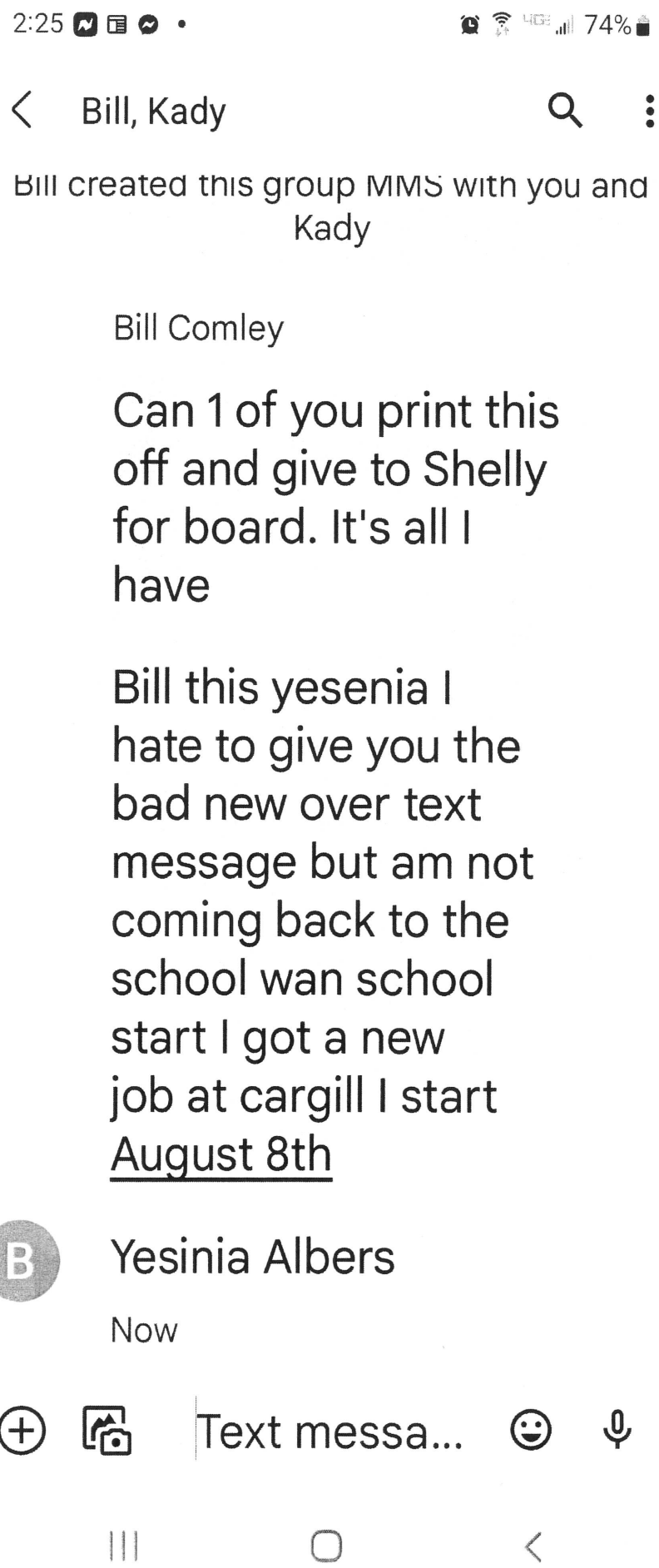
Kelsey Yosten

6/14/22

To whom it may concern

I Diane Sandoval resign from the food Servive position In Schuyler Community Schools as of 6/14/22

X D. Sandoval


2:25
74%
Bill, Kady
Bill created this group MMS with you and Kady
Bill Comley
Can 1 of you print this off and give to Shelly for board. It's all I have
Bill this yesenia I hate to give you the bad new over text message but am not coming back to the school wan school start I got a new job at cargill I start August 8th
B
Yesinia Albers
Now
Text messa...

| 8/8/2022 | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| **TRANSFERS WITHIN THE DISTRICT** | | | | | | |
| **Last Name** | **First Name** | **Transferring School Year** | **Date Transfer Requested** | **Grade Entering** | **SCS Resident School Building** | **SCS Transfering to Building** |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **OPTIONS OUT / IN Last Name** | **First Name** | **Option School Year** | **Date Transfer Requested** | **Grade Entering** | **Resident District** | **Option district** |
| DelaCruz | Gabriela | 2022/23 | 8/2/2022 | 11 | SCS/SCHS | David City |
| | | | | | | |
| **CANCELED OPTIONS** | | | | | | |
| **Last Name** | **First Name** | **Option School Year** | **Date canceled** | **Grade Entering** | **Resident District** | **Option district** |
| Arps | Grant | 2022/23 | 8/2/2022 | 10 | SCS | David City |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

vr

Hi all
Below is the link to the latest ***Board Quicks***, a monthly quick-glance update with key information for you and your Board.

## ***Board Quicks Link – August 2022 e-update***

***https://nasb.enviseams.com/docs/default-source/board-quicks/board-quicks---august-2022e1b24b22-d440-49ce-8989-5b93011b582c.pdf?sfvrsn=effc7ab7_5***

**This month's edition features:**

- *NASB Legislative Meet & Greets in Springfield, York, Gering, Plainview & Elkhorn*
- *Area Membership Meetings - August through September*
- *NASB Board Candidate Webinars*
- *Annual Sparq Data Solutions Tailgate Party*
- *Thriving Children, Families & Communities Conference*
- *Facilities & Construction*
- *Labor Relations*
- *State Education Conference*
- *New Board Member Workshops*
- *And more ...*

As always, ***Board Quicks***, and other links can be found under the 'News & Resources' section of www.NASBonline.org, tweeted at www.twitter.com/NASBonline, and on The Facebook at www.Facebook.com/NASBonline

Thanks
Matt


**Matt Belka**
Director of Marketing, Communications & Advocacy

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The Nebraska Association of School Boards provides programs, services, and advocacy to strengthen public education for all Nebraskans.

LEADERSHIP – INNOVATION – VISION – ENGAGEMENT – #liveNASB #weLIVEhere

Mark Your Calendar:

**UPCOMING NASB LEGISLATIVE LUNCH MEET & GREETS**
Springfield, York, Gering, Plainview & Elkhorn

**AREA MEMBERSHIP MEETINGS**
August 23 - Nebraska City
August 24 - Fremont
August 29 - Gering
August 30 - Valentine
August 31 - Norfolk
September 1 - La Vista
September 7 - York
September 20 - North Platte
September 21 - Kearney

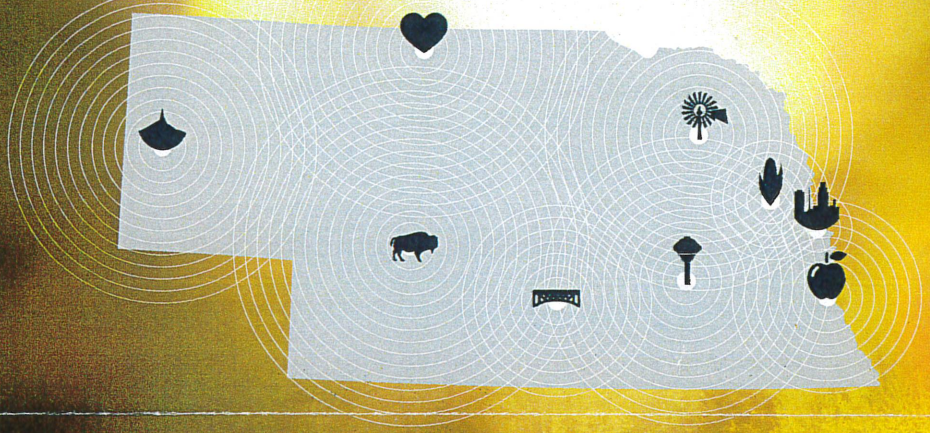
**NASB BOARD CANDIDATE WEBINARS**
September 14 - Noon to 1:00 PM CT
September 14 - 7:00 to 8:30 PM CT
October 5 - Noon to 1:00 PM CT
October 5 – 7:00 to 8:30 PM CT

***Learn more and register at www.NASBonline.org***

# 2022 AREA MEMBERSHIP MEETINGS

Training - Recognition - Networking - Engagement

Nebraska City - Fremont - Gering - Valentine - Norfolk - La Vista - York - North Platte - Kearney



# LEADERSHIP AT THE LOCAL LEVEL

NASB
Nebraska Association of
SCHOOL BOARDS

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# 2022 REGISTRATION

## REGISTER NOW FOR THE MEETING NEAREST YOU

| | | |
|---|---|---|
| Tuesday, August 23 | Nebraska City | Register by August 18 |
| Wednesday, August 24 | Fremont | Register by August 18 |
| Monday, August 29 | Gering | Register by August 24 |
| Tuesday, August 30 | Valentine | Register by August 24 |
| Wednesday, August 31 | Norfolk | Register by August 24 |
| Tuesday, September 1 | La Vista | Register by August 24 |
| Wednesday, September 7 | York | Register by September 1 |
| Tuesday, September 20 | North Platte | Register by September 14 |
| Wednesday, September 21 | Kearney | Register by September 14 |

### TO REGISTER

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

Registration fees for each meeting and dinner are as follows:

| | |
|---|---|
| NASB Member Registration | $77 |
| Cancellation Fee | $25 |

*No refunds after the deadlines.*

# 2022 AGENDA

4:30 PM - REGISTRATION, NETWORKING & EXHIBITORS

5:00 PM - OPENING SESSION

5:45 PM - BREAK & EXHIBITORS

6:00 PM - TRAINING SESSIONS #1

6:35 PM - BREAK & EXHIBITORS

6:45 PM - TRAINING SESSIONS #2

7:25 PM - NETWORKING DINNER & AWARDS/RECOGNITION

15 AWARDS OF ACHIEVEMENT POINTS WILL BE EARNED FOR ATTENDING

NASB
Nebraska Association of
SCHOOL BOARDS

# 2022 VISION & TRAINING SESSIONS

## 5:00 PM - AN NASB UPDATE: WHAT IT DOES. WHAT IT CAN DO FOR YOU. AND WHAT ALL YOU NEED TO KNOW

From the people to the programs, services and advocacy efforts at the Capitol, NASB continues to offer all Nebraska school districts and ESUs the resources and expertise to strengthen public education across the state. Our goal is to empower you, as locally elected school board members, to be leaders in your communities. Here we'll discuss the National association, making sure your minutes are up to the latest standards, how you can best utilize NASB to share all of the incredible things you and your district do each and every day to strengthen public education in Nebraska!

## 6:00 PM - TRAINING SESSIONS 1

### THE BOARD'S ROLE IN THE EMPLOYEE SHORTAGE

This session will provide an update on the statewide education workforce shortage efforts and the challenge of retaining staff. You will network with peers on various topics relevant to employee shortage and retention. Discussion topics will include board self-assessment and the NASB well-being survey which covers social-emotional/mental health well-being of staff, communication, and the climate and culture within the district. - *Shari Becker, Director of Education Leadership Search Service*

### WHAT PASSED, COULDN'T LAST, & IS CHANGING FAST: A LEGISLATIVE UPDATE

After a quick look back on the 2022 legislative session to go over what passed, what did not, and what's to come, get familiar with this year's crop of Legislative candidates. With the potential of 26 new faces come January, see who we may be working with in 2023 and beyond. - *Colby Coash, Associate E.D./Director of Government Relations*

### PARENT ENGAGEMENT – INVOLVEMENT IN THEIR CHILD(REN)'S EDUCATION

Boards throughout the state are experiencing increased attendance at their meetings. While definitely welcomed, providing additional opportunities to explore how the district is working to improve instruction and learning is key to growing parent engagement. This session will include public comment protocol and methods to engage and include parents in the discussion of the skills and knowledge we believe every graduate must possess. *Marcia Herring, Director of Board Leadership*

## 6:45 PM - TRAINING SESSIONS 2

### SOCIAL MEDIA FOR BOARD MEMBERS

Hashtag, you're it! It's no secret, school board members are community leaders. Learn tips and see examples from your peers on how to become a strong communication leader as well by sharing your districts story & successes through social media. Even a little can go a long way. *Matt Belka, Director of Marketing, Communications & Advocacy*

### ALL THINGS ALICAP AND LOSS CONTROL

This session with share recent ALICAP claims stories, while stressing the importance of policies, protocols, and written agreements. Schools' exposures continue to change, and so must we. *Megan Boldt, Associate E.D./Director of ALICAP/Insurance*

### PREPARING FOR BOARD AND DISTRICT/ESU LEADERSHIP TRANSITION

Transition is not an event, but a process that evolves and prepares all involved for success. It is especially important to engage non-incumbents and to prepare for the transition of leadership which may be the board president or superintendent/ESU Administrator. Define a purposeful orientation and transition process for each role. Participants in this session will discuss current best practice and receive resources that outline measures to ensure a cohesive transition. *Marcia Herring, Director of Board Leadership*

NASB
Nebraska Association of
SCHOOL BOARDS

# SCHUYLER COMMUNITY SCHOOLS
# DISTRICT NO. 123, COLFAX COUNTY
# SCHUYLER, NEBRASKA

## ANNUAL FINANCIAL STATEMENTS
## AND ACCOMPANYING
## INDEPENDENT AUDITOR'S REPORTS

## AUGUST 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

### Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska (the "District"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2021, and the respective changes in modified cash financial position for the year then ended in accordance with the modified cash basis of accounting.

**Basis of Accounting**

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

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively compromise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. Management's Discussion and Analysis (pages 38 through 42), the budgetary comparison schedules (pages 24 through 34), and the combining fund financial statements (pages 36 through 37) which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The schedule of expenditures of federal awards (page 47) is presented for the purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, an Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 5, 2021

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## STATEMENT OF NET POSITION - MODIFIED CASH BASIS

## FOR THE YEAR ENDED AUGUST 31, 2021

| | Governmental Activities | Total Activities |
|---|---|---|
| **ASSETS** | | |
| Cash and cash equivalents | $ 8,486,034 | $ 8,486,034 |
| Cash with county treasurers | 3,095,013 | 3,095,013 |
| Investments | 15,468,758 | 15,468,758 |
| Total Assets | $ 27,049,805 | $ 27,049,805 |
| **NET POSITION** | | |
| Restricted: | $ 21,838,217 | $ 21,838,217 |
| Unrestricted: | 5,211,588 | 5,211,588 |
| Total Net Position | $ 27,049,805 | $ 27,049,805 |

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Cash Disbursements | Program cash receipts: Charges for Services | Program cash receipts: Operating Grants and Contributions | Program cash receipts: Capital Grants and Contributions | Net (Disbursements) Receipts and Changes in Net Position |
|---|---|---|---|---|---|
| Governmental activities: | | | | | |
| Regular instruction | $ 8,959,630 | $ 25,939 | $ 12,620 | $ - | $ (8,921,071) |
| Limited english proficiency programs | 998,141 | - | - | - | (998,141) |
| Poverty programs | 1,292,708 | - | - | - | (1,292,708) |
| Early childhood educational programs | 514,305 | - | 238,651 | - | (275,654) |
| Special education instructional programs | 2,013,511 | - | 900,020 | - | (1,113,491) |
| Summer school | 30,609 | - | - | - | (30,609) |
| Support services - student | 1,108,590 | - | - | - | (1,108,590) |
| Support services - instruction | 1,071,018 | - | - | - | (1,071,018) |
| Support services - board of education | 48,938 | - | - | - | (48,938) |
| Support services - executive administration | 340,155 | - | - | - | (340,155) |
| Support services - district legal service | 14,884 | - | - | - | (14,884) |
| Support services - office of the principal | 1,050,375 | - | - | - | (1,050,375) |
| Support services - school administration | 185,479 | - | - | - | (185,479) |
| Central services - fiscal services | 604,532 | - | - | - | (604,532) |
| Central services - purchasing | 4,664 | - | - | - | (4,664) |
| Central services - personnel services | 14,891 | - | - | - | (14,891) |
| Operation and maintenance of buildings | 5,343,455 | - | - | - | (5,343,455) |
| Student transportation | 102,564 | - | - | - | (102,564) |
| Student transportation - SPED | 5,022 | - | - | - | (5,022) |
| Community services | 66,002 | - | - | - | (66,002) |
| Categorical grants from corporations | 20,564 | - | - | 28,049 | 7,485 |
| State categorical programs | 408,670 | - | - | - | (408,670) |
| Federal programs | 3,742,257 | - | 3,906,587 | - | 164,330 |
| Debt services / bond Fees | 1,175 | - | - | - | (1,175) |
| Redemption of principal | 395,000 | - | - | - | (395,000) |
| Interest | 1,089,695 | - | - | - | (1,089,695) |
| County fines | - | 256,635 | - | - | 256,635 |
| School activities | 343,714 | - | - | - | (343,714) |
| School nutrition | - | 27,734 | 8,977 | - | 36,711 |
| Total governmental activities | $ 29,770,551 | $ 310,308 | $ 5,066,855 | $ 28,049 | (24,365,339) |
| General receipts: | | | | | |
| Taxes | | | | | 16,151,126 |
| Local receipts | | | | | 613,048 |
| Restricted interest | | | | | 23,070 |
| Unrestricted interest | | | | | 5,179 |
| County receipts | | | | | 150 |
| State receipts | | | | | 5,626,720 |
| Non-revenue receipts | | | | | 2,219 |
| Disposal of property | | | | | 158,926 |
| Issuance of bonds | | | | | 15,848,045 |
| Total general receipts | | | | | 38,428,483 |
| Change in net position | | | | | 14,063,144 |
| Net position - beginning of year | | | | | 12,986,661 |
| Net position - end of year | | | | | $ 27,049,805 |

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## STATEMENT OF ASSETS AND FUND BALANCES
## MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

## FOR THE YEAR ENDED AUGUST 31, 2021

| | | Special Revenue Fund | |
|---|---|---|---|
| | General | Activities | School Nutrition |
| **ASSETS** | | | |
| Cash and cash equivalents | $ 2,741,976 | $ 551,846 | $ 407,381 |
| Cash with county treasurers | 2,797,035 | - | - |
| Investments | - | - | - |
| Total receipts | $ 5,539,011 | $ 551,846 | $ 407,381 |
| **FUND BALANCES** | | | |
| Restricted | $ - | $ - | $ 407,381 |
| Commited | 2,131 | - | - |
| Assigned | 325,292 | 551,846 | - |
| Unassigned | 5,211,588 | - | - |
| Total Fund Balance | $ 5,539,011 | $ 551,846 | $ 407,381 |

**SCHUYLER COMMUNITY SCHOOLS**
**DISTRICT NO. 123, COLFAX COUNTY**
**SCHUYLER, NEBRASKA**

## STATEMENT OF ASSETS AND FUND BALANCES
## MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

### FOR THE YEAR ENDED AUGUST 31, 2021

| Special Revenue Fund | Capital Projects Funds | | Debt Service Fund | |
|---|---|---|---|---|
| Student Fee | Special Building | Qualified Capital Purpose Undertaking | Bond | Governmental Funds |
| $ 65,165 | $ 74,685 | $ 3,931,596 | $ 713,385 | $ 8,486,034 |
| - | (50) | 92,663 | 205,365 | 3,095,013 |
| - | - | - | 15,468,758 | 15,468,758 |
| $ 65,165 | $ 74,635 | $ 4,024,259 | $ 16,387,508 | $ 27,049,805 |
| | | | | |
| $ 65,165 | $ 74,635 | $ 4,024,259 | $ 16,387,508 | $ 20,958,948 |
| - | - | - | - | 2,131 |
| - | - | - | - | 877,138 |
| - | - | - | - | 5,211,588 |
| $ 65,165 | $ 74,635 | $ 4,024,259 | $ 16,387,508 | $ 27,049,805 |

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2021

| | | Special Revenue Fund | |
|---|---|---|---|
| | General | Activities | School Nutrition |
| **RECEIPTS** | | | |
| Taxes | $ 14,593,222 | $ - | $ - |
| Local receipts | 83,781 | 557,316 | 27,734 |
| Restricted Interest | - | - | - |
| Unrestricted Interest | 4,909 | 222 | 48 |
| County receipts | 256,785 | - | - |
| State receipts | 6,650,103 | - | 8,977 |
| Federal receipts | 2,245,316 | - | 1,436,441 |
| Non-revenue receipts | 108 | - | 2,111 |
| Total receipts | 23,834,224 | 557,538 | 1,475,311 |
| **DISBURSEMENTS** | | | |
| Regular instruction | 8,959,630 | - | - |
| Limited english proficiency programs | 998,141 | - | - |
| Poverty programs | 1,292,708 | - | - |
| Early childhood educational programs | 514,305 | - | - |
| Special education instructional programs | 2,013,511 | - | - |
| Summer school | 30,609 | - | - |
| Support services - student | 1,053,693 | 343,714 | - |
| Support services - instruction | 1,071,018 | - | - |
| Support services - board of education | 48,938 | - | - |
| Support services - executive administration | 340,155 | - | - |
| Support services - district legal service | 14,884 | - | - |
| Support services - office of the principal | 1,050,375 | - | - |
| Support services - school administration | 185,479 | - | - |
| Central services - fiscal services | 604,532 | - | - |
| Central services - purchasing | 4,664 | - | - |
| Central services - personnel services | 14,891 | - | - |
| Operation and maintenance of buildings | 2,337,735 | - | - |
| Student transportation | 102,564 | - | - |
| Student transportation - SPED | 5,022 | - | - |
| Community services | 66,002 | - | - |
| Categorical grants from corporations | 20,564 | - | - |
| State categorical programs | 408,670 | - | - |
| Federal programs | 2,333,228 | - | 1,409,029 |
| Debt services / bond fees | - | - | - |
| Redemption of bond principal | - | - | - |
| Interest on bonds | - | - | - |
| Total disbursements | 23,471,321 | 343,714 | 1,409,029 |
| Excess (deficiency) of receipts over disbursements before other financing sources/ (uses) | 362,903 | 213,824 | 66,282 |
| **OTHER FINANCING SOURCES/(USES)** | | | |
| Loans from other funds | - | - | - |
| Loans to other funds | - | - | - |
| Transfers from other funds | 346,102 | - | - |
| Transfers to other funds | (346,102) | - | - |
| Net change in fund balance | 362,903 | 213,824 | 66,282 |
| Fund balance - beginning of year | 5,176,108 | 338,022 | 341,099 |
| Fund balance - end of year | $ 5,539,011 | $ 551,846 | $ 407,381 |

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
## MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

### FOR THE YEAR ENDED AUGUST 31, 2021

| Special Revenue Fund | Capital Projects Funds | | Debt Service Fund | |
|---|---|---|---|---|
| Student Fee | Special Building | Qualified Capital Purpose Undertaking | Bond | Governmental Funds |
| $ - | $ 430 | $ 489,434 | $ 1,068,040 | $ 16,151,126 |
| 25,939 | - | - | - | 694,770 |
| - | 550 | 5,247 | 17,273 | 23,070 |
| - | - | - | - | 5,179 |
| - | - | - | - | 256,785 |
| - | - | 39,343 | 88,565 | 6,786,988 |
| - | - | 224,830 | - | 3,906,587 |
| - | 158,926 | - | 15,848,045 | 16,009,190 |
| 25,939 | 159,906 | 758,854 | 17,021,923 | 43,833,695 |
| - | - | - | - | 8,959,630 |
| - | - | - | - | 998,141 |
| - | - | - | - | 1,292,708 |
| - | - | - | - | 514,305 |
| - | - | - | - | 2,013,511 |
| - | - | - | - | 30,609 |
| 54,897 | - | - | - | 1,452,304 |
| - | - | - | - | 1,071,018 |
| - | - | - | - | 48,938 |
| - | - | - | - | 340,155 |
| - | - | - | - | 14,884 |
| - | - | - | - | 1,050,375 |
| - | - | - | - | 185,479 |
| - | - | - | - | 604,532 |
| - | - | - | - | 4,664 |
| - | - | - | - | 14,891 |
| - | 2,443,754 | 561,966 | - | 5,343,455 |
| - | - | - | - | 102,564 |
| - | - | - | - | 5,022 |
| - | - | - | - | 66,002 |
| - | - | - | - | 20,564 |
| - | - | - | - | 408,670 |
| - | - | - | - | 3,742,257 |
| - | - | 500 | 675 | 1,175 |
| - | - | - | 395,000 | 395,000 |
| - | - | 238,420 | 851,275 | 1,089,695 |
| 54,897 | 2,443,754 | 800,886 | 1,246,950 | 29,770,551 |
| (28,958) | (2,283,848) | (42,032) | 15,774,973 | 14,063,144 |
| - | 300,000 | - | - | 300,000 |
| - | - | (300,000) | - | (300,000) |
| - | - | - | - | 346,102 |
| - | - | - | - | (346,102) |
| (28,958) | (1,983,848) | (342,032) | 15,774,973 | 14,063,144 |
| 94,123 | 2,058,483 | 4,366,291 | 612,535 | 12,986,661 |
| $ 65,165 | $ 74,635 | $ 4,024,259 | $ 16,387,508 | $ 27,049,805 |

See Accompanying Auditor's Report and Notes to Financial Statements

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

### Reporting Entity

The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including entities for which the School District is considered to be financially accountable, or for which exclusion would result in the financial statements being misleading or incomplete.

### Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting – In the government-wide and the fund financial statements, the District prepares its financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District or the County Treasurer and expenditures are recognized when cash is disbursed. This basis of accounting has been modified from a pure cash method to include County Treasurer records. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The basis of accounting is applied to all transactions, including the disbursements for capital assets, receipts, and proceeds from issuance of debt and the retirement of debt.

### Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**Basis of Presentation (continued)**

The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any significant business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific criteria set forth by GASB or is designated as a major fund by the Organization's management. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

**GOVERNMENTAL FUND TYPES**

General Fund - The fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds.

The district has 3 additional special revenue funds, employee benefit, coop, and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are transfers from the general fund

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

*School Nutrition Fund* – This fund accounts for the operations of the District's child nutrition programs.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### Basis of Presentation (continued)

*Activities Fund* – This fund is used to account for assets held by the District for various school activities.

*Student Fees Fund* – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The reporting entity includes the following Capital Projects Funds.

*Special Building Fund* – This fund is used to account for the acquisition, erection, alteration, or improvement of buildings and sites.

*Qualified Capital Purpose Undertaking Fund* – This fund is for the construction, modification, or renovation of District property in accordance with a qualified purpose. This fund also accounts for the issuance and repayment of Qualified School Construction Bonds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

*Bond Fund* – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

### Cash and Cash Equivalents

For the purpose of financial report, "cash and cash equivalents" includes all demand and savings accounts and certificate of deposit or short-term investments with an original maturity of three months or less.

### Investments

Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are presented in Note 3.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not recorded as a liability in the government-wide or fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest reported as cash disbursements.

### Equity Classification

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

a. Restricted net position – Consisted of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
b. Unrestricted net position – All other amounts that do not meet the definition of "restricted."

It is the District's policy to use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes in which both restricted and unrestricted net positions are available.

*Fund Financial Statements:*
The governmental fund financial statements present balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

a. Nonspendable – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2021.
b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### Equity Classification (continued)

c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed the government itself using its highest level of decision-making authority. That constraint can be removed or changed by taking the same action.

d. Assigned – This classification includes amounts that are constrained by the District's intent to be used for a specific purpose. The intent is expressed by the governing body or a body or official authorized by the governing body.

e. Unassigned – This classification is the residual classification for the General Fund and includes all amounts not contained in other classifications.

The district applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

### Use of Estimates

The preparation of financial statements, in conformity with the modified cash basis of accounting, requires management to make estimates and assumptions that affect the reported amounts of assets and disclosure of contingent liabilities at the date of the financial statements and reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates

### Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

a. Interfund loans – flow of assets from one fund to another where repayment is expected. Outstanding balance of interfund loan are reported as cash receipts and disbursements at end of year.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**Internal and Interfund Balances and Activities (continued)**

b. Interfund reimbursements – repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
c. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The District made the following transfers during the year ended August 31, 2021:

| | |
|---|---|
| • General to Depreciation Fund to assist in funding future capital projects | - $ 250,000 |
| • General Fund to Employee Benefit Fund to support operations | - $ 96,102 |
| • Interfund loan from QCPUF to Building Fund | - $ 300,000 |

## 2. BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for each Fund. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

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

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

- The Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayers comments.
- On or before Sept 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.

## 2. BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

- The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following May 1, with the second one-half becoming delinquent after Sept. 1.

## 3. CASH AND INVESTMENTS

Nebraska Statutes provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

On August 31, 2021, the District had bank deposits of $8,992,803 all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

On August 31, 2021, the District had investments in a Bond Fund escrow account of $15,468,758, which were proceeds from the Series 2020 bond sales on September 30, 2020. The escrow account will be used to pay off the Series 2019 bonds once the five-year call limit is reached on May 22, 2024. See Note 5 for details on long-term bond debt.

## 4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2021.

| | Butler County | Colfax County | Saunders County | Total |
|---|---|---|---|---|
| General Fund | $ 261,190 | $ 2,535,176 | $ 669 | $ 2,797,035 |
| Building Fund | (6) | (44) | - | (50) |
| Bond Fund | 20,026 | 185,287 | 52 | 205,365 |
| Qualified Capital Purpose Undertaking Fund | 9,039 | 83,601 | 23 | 92,663 |
| TOTALS | $ 290,249 | $ 2,804,020 | $ 744 | $ 3,095,013 |

## 5. LONG-TERM DEBT-BONDS

**Series 2010 Qualified School Construction Bonds (QSCB)** payable in the original amount of $4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of $4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations. 4,585,000

**Series 2019 General Obligation Refunding Bonds** payable in the amount of $16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. This project includes a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also includes renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This bond also refunded the 2012 General Obligation Bonds on June 21, 2019. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment was originally scheduled to be paid on December 15, 2039. The Series 2020 General Obligation Refunding Bonds will be used to pay off the Series 2019 Bonds on May 22, 2024 once the five year call limit is reached. 16,410,000

**Series 2020 General Obligation Refunding Bonds** payable in the amount of $16,190,000 were issued on September 30, 2020. The purpose of the bonds was to advance refund a portion of the District's General Obligation and Refunding Bonds, Series 2019. The bonds are taxable and the refunding transaction produced $1,287,078 of net interest cost savings over the life of the bonds. Principal bond payments are due annually starting on December 15, 2020. Interest rates ranging from 0.413% to 2.372%. are payable semi-annually on June 15 and December 15, commencing December 15, 2020. The final payment is due December 15, 2039.
The bond proceeds are being held in the Bond Fund in an Escrow account until May 22, 2024, at which time the Series 2019 bonds will reach their 5 year call limit and be paid off with the escrow balance. 16,015,000

Total Long-Term Debt at August 31, 2021 $ 37,010,000

## 5. LONG-TERM DEBT-BONDS, CONTINUED

The following is a summary of bond transactions of the District for the year ended August 31, 2021:

| | Series 2020 Refunding Bonds | Series 2019 Refunding Bonds | Series 2010 QSCB |
|---|---|---|---|
| Bonds | | | |
| Bonds Payable, Beginning of year | $ - | $ 16,630,000 | $ 4,585,000 |
| Bond Proceeds | 16,190,000 | - | - |
| Bonds retired | 175,000 | 220,000 | - |
| Bonds Payable, End of year | $ 16,015,000 | $ 16,410,000 | $ 4,585,000 |
| Interest paid for the year ending August 31, 2021 | $ 193,060 | $ 658,215 | $ 238,420 |
| Principal due within 1 year | $ 250,000 | $ 590,000 | $ - |

Annual future payments for bonds payable for the **2010 Qualified School Construction Bonds** at August 31, 2021 are as follows:

| August 31, | Principal | Interest Rate | Interest | Total |
|---|---|---|---|---|
| 2022 | - | 5.20% | 238,420 | 238,420 |
| 2023 | - | 5.20% | 238,420 | 238,420 |
| 2024 | - | 5.20% | 238,420 | 238,420 |
| 2025 | - | 5.20% | 238,420 | 238,420 |
| 2026 | 4,585,000 | 5.20% | 119,210 | 4,704,210 |
| | $ 4,585,000 | | $ 1,072,890 | $ 5,657,890 |

Annual future payment for bonds payable for the **2019 General Obligation Refunding Bonds** at August 31, 2021 are as follows:

| August 31, | Principal | Interest Rate | Interest | Total |
|---|---|---|---|---|
| 2022 | 590,000 | 4.00% | 644,600 | 1,234,600 |
| 2023 | 610,000 | 4.00% | 620,600 | 1,230,600 |
| 2024 | 635,000 | 4.00% | 595,700 | 1,230,700 |
| 2025 | 665,000 | 4.00% | 569,700 | 1,234,700 |
| 2026 | 690,000 | 4.00% | 542,600 | 1,232,600 |
| 2027-2031 | 3,905,000 | 4.00% | 2,265,900 | 6,170,900 |
| 2032-2036 | 4,760,000 | 4.00% | 1,402,400 | 6,162,400 |
| 2037-2040 | 4,555,000 | 4.00% | 373,700 | 4,928,700 |
| | $ 16,410,000 | | $ 7,015,200 | $ 23,425,200 |

## 5. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payment for bonds payable for the **2020 General Obligation Refunding Bonds** at August 31, 2021 are as follows:

| August 31, | Principal | Interest Rate | Interest | Total |
|---|---|---|---|---|
| 2022 | 250,000 | 0.413% | 271,827 | 521,827 |
| 2023 | 250,000 | 0.413% | 270,794 | 520,794 |
| 2024 | 255,000 | 0.806% | 269,250 | 524,250 |
| 2025 | 255,000 | 0.806% | 267,195 | 522,195 |
| 2026 | 895,000 | 0.806% | 262,561 | 1,157,561 |
| 2027-2031 | 4,645,000 | 1.072% - 1.602% | 1,150,340 | 5,795,340 |
| 2032-2036 | 5,040,000 | 1.712% - 2.052% | 748,571 | 5,788,571 |
| 2037-2040 | 4,425,000 | 2.142% - 2.372% | 205,853 | 4,630,853 |
| | $ 16,015,000 | | $ 3,446,391 | $ 19,461,391 |

## 6. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2021, including interest payments, are as follows:

| August 31, | Principal | Interest | Total Payments |
|---|---|---|---|
| 2022 | 840,000 | 1,154,847 | 1,994,847 |
| 2023 | 860,000 | 1,129,814 | 1,989,814 |
| 2024 | 890,000 | 1,103,370 | 1,993,370 |
| 2025 | 920,000 | 1,075,315 | 1,995,315 |
| 2026 | 6,170,000 | 924,371 | 7,094,371 |
| 2027-2031 | 8,550,000 | 3,416,240 | 11,966,240 |
| 2032-2036 | 9,800,000 | 2,150,971 | 11,950,971 |
| 2037-2040 | 8,980,000 | 579,553 | 9,559,553 |
| | $ 37,010,000 | $ 11,534,481 | $ 48,544,481 |

## 7. DEFINED BENEFIT PENSION PLAN

*Plan Description.* Eligible employees of the Schuyler Community School District are provided with pensions through the Nebraska Public Employees Retirement System (NPERS) – a cost sharing multiple-employer defined benefit pension plan. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

*Benefits Provided.* NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. Normal retirement is at age 65. The monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to $3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age. Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

*Contributions.* The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from September 1, 2020 to August 31, 2021. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021 was $1,300,072.

*Commitment Related to Proportionate Share of Net Pension Liability.* At June 30, 2020 the NPERS, as a whole, reported a total net pension liability of $1,558,668,788 of which the district's share amounted to $7,934,840. Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

The NPERS net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

## 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating local governments, actuarially determined. At June 30, 2020, the District's proportion was .509078 percent, which is an increase of .001213 from its proportion measured as of June 30, 2019.

*Actuarial assumptions.* Actuarial assumptions used in the determination of net pension liability, including mortality rates and life expectancies, long-term expected rate of return, discount rate and sensitivity of the net pension liability to changes in discount rate are available in the separately issued NPERS financial report that can be obtained online at http://www.auditors.nebraska.gov.

## 8. EARLY RETIREMENT INCENTIVE PLAN

- The employee must be fifty-five (55) years of age on or before September 1 of the employee's final contract year and must have at least ten (10) creditable years of service.

The Board of Education shall select up to four (4) eligible employees to participate in the plan each fiscal year. In the event the total number of eligible employees electing for early retirement exceeds four (4) employees, the Board of Education bases their selection of eligible employees based on the following criteria:

- Previous Application Denied
- Highest Salary
- Number of Years of Service
- Tiebreaker (Random Selection)

A qualified certificated employee who has been accepted for participation in the ERIP shall receive the following ERIP benefit during the three (3) fiscal years immediately following the participant's retirement:

- A ten thousand dollar ($10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.

- A non-elective contribution to a 403(b) annuity or custodial account selected by the participant in an amount equal to two percent (2%) of his/her schedule salary at the 1.0 Full

## 8. EARLY RETIREMENT INCENTIVE PLAN (CONTINUED)

Time Equivalent (FTE) during the employee's final contract year multiplied by the number of years of creditable services with the District, up to a maximum of twenty-five thousand dollars ($25,000). The contribution shall be paid in six (6) installments of the three (3) fiscal years.

During the fiscal year ended August 31, 2021, the District paid $93,365 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is $140,043.

## 9. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

Compensated Absences

As a result of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick and vacation leave) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

## 10. TAX ABATEMENTS

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the city of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

## 10. TAX ABATEMENTS (CONTINUED)

Information relevant to the abatement impacting the District for the year ended August 31, 2021 is as follows:

| Tax Abatement Program | Amount Abated During the Year |
|---|---|
| Tax Increment Financing | $26,273 |

## 11. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## 12. LEASES

There are four leases for 18 copiers for Schuyler Community Schools with replacements planned on a rotation basis. Expenses incurred for these leases totaled $35,776.02 for the fiscal year ended August 31st, 2021. Payments remaining as of 8/31/2021:

1. Lease started 07/20/17 - 4 copiers - $659.89 per month/8 payments remaining
2. Lease started 07/18/19 - 6 copiers - $838.98 per month/34 payments remaining
3. Lease started 04/15/20 - 1 copier - $166.44 per month/43 payments remaining
4. Lease started 08/20/20 - 6 copiers - $3,279.76 per month/47 payments remaining
5. Lease started 07/20/21 - 6 copiers - $2,997.27 per month/58 payments remaining

Future expected lease payments on the above contracts are:

| Year Ending August 31st | |
|---|---|
| 2022 | 94,690.52 |
| 2023 | 89,412.40 |
| 2024 | 87,735.44 |
| 2025 | 75,234.68 |
| 2026 | 31,998.70 |
| | $ 379,071.74 |

Within the lease is a service agreement of mono pages billed quarterly at $0.00905 per image and colored pages billed quarterly at $0.06173 per image.

## 13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 5, 2021, which is the date the financial statements were available to be issued.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | | $ 4,698,778 | |
| Receipts: | | | | |
| Local receipts: | | | | |
| Taxes levied/assessed by the school district | $ 14,329,980 | $ 14,329,980 | 13,941,820 | $ (388,160) |
| Carline tax | 20,000 | 20,000 | 22,223 | 2,223 |
| Motor vehicle taxes | 500,000 | 500,000 | 603,045 | 103,045 |
| Penalties and interest on taxes | - | - | 26,136 | 26,136 |
| Interest on investments | 20,000 | 20,000 | 4,280 | (15,720) |
| Other local license fees | 3,000 | 3,000 | 4,585 | 1,585 |
| Other categorical grants from corporations & other private interests | - | - | 28,049 | 28,049 |
| | 14,872,980 | 14,872,980 | 14,630,138 | (242,842) |
| County receipts: | | | | |
| County fines and license fees | 90,000 | 90,000 | 256,635 | 166,635 |
| ESU receipts | 1,000 | 1,000 | 150 | (850) |
| | 91,000 | 91,000 | 256,785 | 165,785 |
| State receipts: | | | | |
| State aid | 4,119,434 | 4,119,434 | 4,119,434 | - |
| SPED (school age) | 750,000 | 750,000 | 895,856 | 145,856 |
| SPED transportation (school age) | 1,000 | 1,000 | 4,164 | 3,164 |
| Homestead exemption | - | - | 152,901 | 152,901 |
| Property tax credit | - | - | 840,414 | 840,414 |
| Personal property tax credit | - | - | 99,399 | 99,399 |
| Personal property tax credit - railroad taxes | - | - | 18,513 | 18,513 |
| Nameplate capacity tax | - | - | 542 | 542 |
| Pro-rate motor vehicle | 20,000 | 20,000 | 34,068 | 14,068 |
| State apportionment | 220,000 | 220,000 | 233,541 | 13,541 |
| Payments for high ability learners | 10,000 | 10,000 | 12,620 | 2,620 |
| Early childhood endowment grants | 200,000 | 200,000 | 238,651 | 38,651 |
| | 5,320,434 | 5,320,434 | 6,650,103 | 1,329,669 |
| Federal receipts: | | | | |
| Universal service fund (E-rate) | 10,000 | 10,000 | 6,768 | (3,232) |
| ESSA Title I, part A: improving basic programs | 650,000 | 650,000 | 596,736 | (53,264) |
| ESSA Title I, part 1003(G): school improvement grant (SIG) | - | - | 271,835 | 271,835 |
| ESSATitle II, Part A: supporting effective instruction | - | - | 57,002 | 57,002 |
| IDEA Preschool:(619) base/IDEA enrollment poverty allocation | - | - | 4,939 | 4,939 |
| IDEA part B: (611) base & enrollment poverty allocation | 300,000 | 300,000 | 379,013 | 79,013 |
| ESSA Title III part A - english language acquisition | 70,000 | 70,000 | 126,700 | 56,700 |
| ESSA Title III: immigrant education | 2,000 | 2,000 | 4,045 | 2,045 |
| Other federal categorical receipts | 2,000 | 2,000 | 12,900 | 10,900 |
| ESSA Title IV part B: 21st century community learning centers | - | - | 124,512 | 124,512 |
| MEDICAID in public schools | 20,000 | 20,000 | 87,633 | 67,633 |
| MEDICAID administrative activities (MAAPS) | 10,000 | 10,000 | 32,713 | 22,713 |
| ESSATitle IV-A: student support and academic enrichment grant | - | - | 37,738 | 37,738 |
| Federal vocational & applied technology education (Carl Perkins) | 1,000 | 1,000 | - | (1,000) |
| Grants from corporations & other private interests | 150,000 | 150,000 | - | (150,000) |
| Elementary & secondary school emergency relief (ESSERF) | - | 1,250,000 | 502,781 | (747,219) |
| | 1,215,000 | 2,465,000 | 2,245,316 | (219,684) |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|---|
| Receipts (continued): | | | | |
| Non-revenue receipts: | | | | |
| Other non-revenue receipts | - | - | 108 | 108 |
| | - | - | 108 | 108 |
| Total receipts | 21,499,414 | 22,749,414 | 23,782,448 | 1,033,034 |
| Disbursements: | | | | |
| Regular instruction | 12,512,000 | 12,512,000 | 9,104,630 | 3,407,370 |
| Limited english proficiency programs | - | - | 998,141 | (998,141) |
| Poverty programs | - | - | 1,292,708 | (1,292,708) |
| Early childhood educational programs | - | - | 514,305 | (514,305) |
| Special education instructional programs | 1,007,005 | 1,007,005 | 2,013,511 | (1,006,506) |
| Summer school | 42,000 | 42,000 | 30,609 | 11,391 |
| Support services - student | 900,000 | 900,000 | 998,047 | (98,047) |
| Support services - instruction | 950,000 | 950,000 | 1,071,018 | (121,018) |
| Support services - board of education | 67,000 | 67,000 | 48,938 | 18,062 |
| Support services - executive administration | 350,000 | 350,000 | 340,155 | 9,845 |
| Support services - district legal service | 10,000 | 10,000 | 14,884 | (4,884) |
| Support service - office of the principal | 1,075,000 | 1,075,000 | 1,050,375 | 24,625 |
| Support service - school administration - other | - | - | 185,479 | (185,479) |
| Central services - fiscal services | 230,000 | 230,000 | 208,495 | 21,505 |
| Central services - purchasing, warehousing, and distributing | - | - | 4,664 | (4,664) |
| Central services - personnel services | - | - | 14,891 | (14,891) |
| Operation and maintenance of buildings | 2,136,400 | 2,136,400 | 2,367,735 | (231,335) |
| Student transportation | 198,760 | 198,760 | 177,564 | 21,196 |
| Student transportation - SPED | 125,000 | 125,000 | 5,022 | 119,978 |
| Community services | 90,000 | 90,000 | 66,002 | 23,998 |
| Categorical grants from corporations | - | - | 20,564 | (20,564) |
| State categorical programs | 385,400 | 385,400 | 408,670 | (23,270) |
| Federal programs | 1,850,000 | 3,100,000 | 2,333,228 | 766,772 |
| Debt Services | 7,500 | 7,500 | - | 7,500 |
| Transfers | 100,000 | 100,000 | - | 100,000 |
| Total disbursements | 22,036,065 | 23,286,065 | 23,269,638 | 16,427 |
| Excess (deficiency) of receipts over disbursements | $ (536,651) | $ (536,651) | 512,810 | $ 1,049,461 |
| Budgetary fund balance, August 31, 2021 | | | $ 5,211,588 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## DEPRECIATION FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 401,453 | |
| Receipts: | | | |
| Local receipts: | | | |
| Interest on investments | $ - | 562 | $ 562 |
| | - | 562 | 562 |
| Non-revenue receipts: | | | |
| Transfer from the general fund | 449,767 | 250,000 | (199,767) |
| | 449,767 | 250,000 | (199,767) |
| Total receipts | 449,767 | 250,562 | (199,205) |
| Disbursements: | | | |
| Central services - other support services | 850,000 | 410,076 | 439,924 |
| Total disbursements | 850,000 | 410,076 | 439,924 |
| Excess (deficiency) of receipts over disbursements | $ (400,233) | (159,514) | $ 240,719 |
| Budgetary fund balance, August 31, 2021 | | $ 241,939 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## EMPLOYEE BENEFIT FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 69,247 | |
| Receipts: | | | |
| Local receipts: | | | |
| Interest on investments | $ - | 67 | $ 67 |
| | - | 67 | 67 |
| Non-revenue receipts: | | | |
| Transfer from the general fund | 74,210 | 96,102 | 21,892 |
| | 74,210 | 96,102 | 21,892 |
| Total receipts | 74,210 | 96,169 | 21,959 |
| Disbursements: | | | |
| Central services - other support services | 145,560 | 82,063 | 63,497 |
| Total disbursements | 145,560 | 82,063 | 63,497 |
| Excess (deficiency) of receipts over disbursements | $ (71,350) | 14,106 | $ 85,456 |
| Budgetary fund balance, August 31, 2021 | | $ 83,353 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COOPERATIVE FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 6,630 | |
| Receipts: | | | |
| Local receipts: | | | |
| Other categorical grants from corporations & other private interests | $ 50,000 | 51,147 | 1,147 |
| | 50,000 | 51,147 | 1,147 |
| Non-revenue receipts | | | |
| Transfer in from general fund | 97,924 | - | (97,924) |
| | 97,924 | - | (97,924) |
| Total receipts | 147,924 | 51,147 | (96,777) |
| Disbursements: | | | |
| Regular instructional programs | 100,000 | - | 100,000 |
| Support services - student | 50,000 | 55,646 | (5,646) |
| Total disbursements | 150,000 | 55,646 | 94,354 |
| Excess (deficiency) of receipts over disbursements | $ (2,076) | (4,499) | $ (2,423) |
| Budgetary fund balance, August 31, 2021 | | $ 2,131 | |

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123. COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS ACTIVITIES FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 338,022 | |
| Receipts: | | | |
| Local receipts: | | | |
| Interest on investments | $ - | 222 | $ 222 |
| Admissions | - | 47,052 | 47,052 |
| Student organization membership dues & fees | - | 25,531 | 25,531 |
| Enterprise Activities | - | 60,230 | 60,230 |
| Other activities | 263,255 | 309,440 | 46,185 |
| Donations | - | 115,063 | 115,063 |
| | | | - |
| Total receipts | 263,255 | 557,538 | 247,009 |
| Disbursements: | | | |
| Central services - other support services | 600,000 | 343,714 | 256,286 |
| Total disbursements | 600,000 | 343,714 | 256,286 |
| Excess (deficiency) of receipts over disbursements | $ (336,745) | 213,824 | $ 550,569 |
| Budgetary fund balance, August 31, 2021 | | $ 551,846 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SCHOOL NUTRITION FUND (UNAUDITED)

FOR THE YEAR ENDED AUGUST 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | | $ 341,099 | |
| Receipts: | | | | |
| Local receipts: | | | | |
| Interest on investments | $ - | $ - | 48 | $ 48 |
| School lunch program | 159,408 | 159,408 | 27,734 | (131,674) |
| | 159,408 | 159,408 | 27,782 | (131,626) |
| State receipts: | | | | |
| State reimbursements | 6,000 | 6,000 | 8,977 | 2,977 |
| | 6,000 | 6,000 | 8,977 | 2,977 |
| Federal receipts: | | | | |
| Federal reimbursements | 754,000 | 1,054,000 | 1,436,441 | 382,441 |
| | 754,000 | 1,054,000 | 1,436,441 | 382,441 |
| Other receipts: | | | | |
| Insurance reimbursements | - | - | 2,111 | 2,111 |
| | - | - | 2,111 | 2,111 |
| Total receipts | 919,408 | 1,219,408 | 1,475,311 | 255,903 |
| Disbursements: | | | | |
| Food services operations | 1,225,000 | 1,525,000 | 1,408,877 | 116,123 |
| Elementary & secondary school emergency relief (ESSERS) | - | - | 152 | (152) |
| Total disbursements | 1,225,000 | 1,525,000 | 1,409,029 | 115,971 |
| Excess (deficiency) of receipts over disbursements | $ (305,592) | $ (305,592) | 66,282 | $ 371,874 |
| Budgetary fund balance, August 31, 2021 | | | $ 407,381 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## STUDENT FEE FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 94,123 | |
| Receipts: | | | |
| Local receipts: | | | |
| Extracurricular activity fees | $ 3,647 | 5,020 | $ 1,373 |
| Postsecondary education fees | - | 20,919 | 20,919 |
| Total receipts | 3,647 | 25,939 | 22,292 |
| Disbursements: | | | |
| Summer School | 10,000 | - | 10,000 |
| Support services - student | 80,000 | 54,897 | 25,103 |
| Total disbursements | 90,000 | 54,897 | 35,103 |
| Excess (deficiency) of receipts over disbursements | $ (86,353) | (28,958) | $ 57,395 |
| Budgetary fund balance, August 31, 2021 | | $ 65,165 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## SPECIAL BUILDING FUND (UNAUDITED)

## FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 2,058,483 | |
| Receipts: | | | |
| Local receipts: | | | |
| Local property taxes | $ - | 405 | $ 405 |
| Carline taxes | 1,200 | - | (1,200) |
| Penalties and interest on taxes | - | 25 | 25 |
| Interest on investments | - | 550 | 550 |
| | 1,200 | 980 | (220) |
| State receipts: | | | |
| Pro rate motor vehicle | 1,000 | - | (1,000) |
| | 1,000 | - | (1,000) |
| Non-revenue receipts: | | | |
| Sale of property | - | 158,926 | 158,926 |
| Interfund loan from Qualified Capital Purpose Undertaking Fund | - | 300,000 | 300,000 |
| | - | 458,926 | 458,926 |
| Total receipts | 2,200 | 459,906 | 457,706 |
| Disbursements: | | | |
| Maintenance of buildings | - | 24,106 | (24,106) |
| Safety | - | 34,833 | (34,833) |
| Land Improvements | - | 282,100 | (282,100) |
| Architecture and engineering | - | 3,757 | (3,757) |
| Building acquisition and construction | 3,500,000 | 2,083,098 | 1,416,902 |
| Building Improvements | - | 15,860 | (15,860) |
| Total disbursements | 3,500,000 | 2,443,754 | 1,056,246 |
| Excess (deficiency) of receipts over disbursements | $ (3,497,800) | (1,983,848) | $ 1,513,952 |
| Budgetary fund balance, August 31, 2021 | | $ 74,635 | |

See Notes to Supplementary Information Budgetary Comparison Schedule

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 4,366,291 | |
| Receipts: | | | |
| Local receipts: | | | |
| Local property taxes | $ 500,000 | 487,721 | $ (12,279) |
| Carline taxes | 1,350 | 780 | (570) |
| Penalties and interest on taxes | - | 933 | 933 |
| Interest on investments | 9,873 | 5,247 | (4,626) |
| | 511,223 | 494,681 | (16,542) |
| State receipts: | | | |
| Homestead exemption | - | 5,333 | 5,333 |
| Property tax credit | - | 32,792 | 32,792 |
| Nameplate capacity tax | - | 19 | 19 |
| Pro-rate motor vehicle | 1,000 | 1,199 | 199 |
| | 1,000 | 39,343 | 38,343 |
| Federal receipts | | | |
| Federal reimbursements | - | 224,830 | 224,830 |
| | - | 224,830 | 224,830 |
| Other receipts | | | |
| Qualified school construction bonds | 74,000 | - | (74,000) |
| | 74,000 | - | (74,000) |
| Total receipts | 586,223 | 758,854 | 172,631 |
| Disbursements: | | | |
| Construction services | - | 561,966 | (561,966) |
| Redemption of principal | 4,340,000 | - | 4,340,000 |
| Interest on long-term debt | 500,000 | 238,420 | 261,580 |
| Other debt related cost | - | 500 | (500) |
| Interfund loan to Special building fund | - | 300,000 | (300,000) |
| Total disbursements | 4,840,000 | 1,100,886 | 3,739,114 |
| Excess (deficiency) of receipts over disbursements | $ (4,253,777) | (342,032) | $ 3,911,745 |
| Budgetary fund balance, August 31, 2021 | | $ 4,024,259 | |

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
## BOND FUND (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | Original & Final Budget | Actual | Variance with Budget Favorable (Unfavorable) |
|---|---|---|---|
| Budgetary fund balance, September 1, 2020 | | $ 612,535 | |
| Receipts: | | | |
| Local receipts: | | | |
| Local property taxes | $ 1,107,814 | 1,064,488 | $ (43,326) |
| Carline taxes | 900 | 1,687 | 787 |
| Penalties and interest on taxes | - | 1,865 | 1,865 |
| Interest on investments | 1,000 | 17,273 | 16,273 |
| | 1,109,714 | 1,085,313 | (24,401) |
| State receipts: | | | |
| Homestead exemption | - | 11,918 | 11,918 |
| Property tax credit | - | 72,617 | 72,617 |
| Personal property tax credit | - | 1,420 | 1,420 |
| Nameplate capacity tax | - | 42 | 42 |
| Pro-rate motor vehicle | 1,000 | 2,568 | 1,568 |
| | 1,000 | 88,565 | 87,565 |
| Non-revenue receipts: | | | |
| Issuance of Bonds | - | 15,848,045 | 15,848,045 |
| | - | 15,848,045 | 15,848,045 |
| Total receipts | 1,110,714 | 17,021,923 | 15,911,209 |
| Disbursements: | | | |
| Bank wire fee | - | 75 | (75) |
| Redemption of principal | 1,000,000 | 395,000 | 605,000 |
| Debt services interest | 675,000 | 851,275 | (176,275) |
| Other debt related cost | - | 600 | (600) |
| Total disbursements | 1,675,000 | 1,246,950 | 428,050 |
| Excess (deficiency) of receipts over disbursements | $ (564,286) | 15,774,973 | $ 16,339,259 |
| Budgetary fund balance, August 31, 2021 | | $ 16,387,508 | |

See Notes to Supplementary Information Budgetary Comparison Schedules

**SCHUYLER COMMUNITY SCHOOLS**
**DISTRICT NO. 123, COLFAX COUNTY**
**SCHUYLER, NEBRASKA**

## NOTE TO REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED AUGUST 31, 2021

### 1. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the financial statements. All unexpected appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance – Modified Cash Basis" used in the financial statements.

### 2. PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund includes all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund, and Coop Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee benefit Fund and Coop Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## COMBINING SCHEDULE OF ASSETS AND FUND BALANCES
## MODIFIED CASH BASIS - GOVERNMENTAL FUNDS (UNAUDITED)

### FOR THE YEAR ENDED AUGUST 31, 2021

| | General | Depreciation | Employee Benefit | Cooperative | Total General Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and cash equivalents | $ 2,414,553 | $ 241,939 | $ 83,353 | $ 2,131 | $ 2,741,976 |
| Cash with county treasurers | 2,797,035 | - | - | - | 2,797,035 |
| Total Assets | $ 5,211,588 | $ 241,939 | $ 83,353 | $ 2,131 | $ 5,539,011 |
| **FUND BALANCES** | | | | | |
| Restricted | $ - | $ - | $ - | $ - | $ - |
| Commited | - | - | - | 2,131 | 2,131 |
| Assigned | - | 241,939 | 83,353 | - | 325,292 |
| Unassigned | 5,211,588 | - | - | - | 5,211,588 |
| Total Fund Balance | $ 5,211,588 | $ 241,939 | $ 83,353 | $ 2,131 | $ 5,539,011 |

See Notes to Supplementary Information Budgetary Comparison Schedules

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
## MODIFIED CASH BASIS (UNAUDITED)

## FOR THE YEAR ENDED AUGUST 31, 2021

| | General | Depreciation | Employee Benefit | Cooperative | Total General Funds |
|---|---|---|---|---|---|
| **RECEIPTS** | | | | | |
| Local property taxes | $ 14,593,222 | $ - | $ - | $ - | $ 14,593,222 |
| Local receipts - other | 32,634 | - | - | 51,147 | 83,781 |
| Restricted Interest | - | - | | - | - |
| Unrestricted Interest | 4,280 | 562 | 67 | - | 4,909 |
| County receipts | 256,785 | - | - | - | 256,785 |
| State receipts | 6,650,103 | - | - | - | 6,650,103 |
| Federal receipts | 2,245,316 | - | - | - | 2,245,316 |
| Non-revenue receipts | 108 | - | - | - | 108 |
| Total receipts | 23,782,448 | 562 | 67 | 51,147 | 23,834,224 |
| **DISBURSEMENTS** | | | | | |
| Regular instruction | 8,959,630 | - | - | - | 8,959,630 |
| Limited english proficiency programs | 998,141 | - | - | - | 998,141 |
| Poverty programs | 1,292,708 | - | - | - | 1,292,708 |
| Early childhood educational programs | 514,305 | - | - | - | 514,305 |
| Special education instructional programs | 2,013,511 | - | - | - | 2,013,511 |
| Summer school | 30,609 | - | - | - | 30,609 |
| Support services - student | 998,047 | - | - | 55,646 | 1,053,693 |
| Support services - instruction | 1,071,018 | - | - | - | 1,071,018 |
| Support services - board of education | 48,938 | - | - | - | 48,938 |
| Support services - executive administration | 340,155 | - | - | - | 340,155 |
| Support services - district legal service | 14,884 | - | - | - | 14,884 |
| Support services - office of the principal | 1,050,375 | - | - | - | 1,050,375 |
| Support services - school administration | 185,479 | - | - | - | 185,479 |
| Central services - fiscal services | 112,393 | 410,076 | 82,063 | - | 604,532 |
| Central services - purchasing | 4,664 | - | - | - | 4,664 |
| Central services - personnel services | 14,891 | - | - | - | 14,891 |
| Operation and maintenance of buildings | 2,337,735 | - | - | - | 2,337,735 |
| Student transportation | 102,564 | - | - | - | 102,564 |
| Student transportation - SPED | 5,022 | - | - | - | 5,022 |
| Community services | 66,002 | - | - | - | 66,002 |
| Categorical grants from corporations | 20,564 | - | - | - | 20,564 |
| State categorical programs | 408,670 | - | - | - | 408,670 |
| Federal programs | 2,333,228 | - | - | - | 2,333,228 |
| Total disbursements | 22,923,536 | 410,076 | 82,063 | 55,646 | 23,471,321 |
| Excess (deficiency) of receipts over disbursements before other financing uses | 858,912 | (409,514) | (81,996) | (4,499) | 362,903 |
| **OTHER FINANCING SOURCES/(USES)** | | | | | |
| Transfers from other funds | - | 250,000 | 96,102 | - | 346,102 |
| Transfers to other funds | (346,102) | - | - | - | (346,102) |
| Net change in fund balance | 512,810 | (159,514) | 14,106 | (4,499) | 362,903 |
| Fund balance - beginning of year | 4,698,778 | 401,453 | 69,247 | 6,630 | 5,176,108 |
| Fund balance - end of year | $ 5,211,588 | $ 241,939 | $ 83,353 | $ 2,131 | $ 5,539,011 |

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
## Schuyler Community Schools – DISTRICT 19-0123

This section of Schuyler Community Schools' annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2021. Please read it in conjunction with the district's financial statements.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This document meets the provisions of Statement No.34 of the Governmental Accounting Standards. Board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund, financial statements, and the classification of net assets into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) Management's Discussion and Analysis; (2) the Basic Financial Statements Modified Cash Basis; (3) Supplemental Schedules.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the modified cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Schuyler Community Schools – District #19-0123.

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

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

Separate financial statements are provided for governmental funds. Each individual governmental fund reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The district has no proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School Districts own programs. The district has no fiduciary funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the modified cash basis financial statements. The statements are followed by a section of required supplementary information that farther explains and supports the information in the financial statements.

## FINANCIAL HIGHLIGHTS

- Schuyler Community Schools is made up of 289.8 square miles. Currently SCS consists of 6 attendance centers. Richland – K-8 attendance center - to the west of Schuyler and Fisher's 24 – K-8 attendance center - to the North - are our rural/satellite schools. In the city of Schuyler, the Dual Language Kindergarten and 9-12 Alternative Education programs are located in the District office Building, Schuyler Elementary School houses K-5 students. Schuyler Middle School houses grades 6-8 and Schuyler Central High School houses grades 9-12. The total student population has grown to approximately 1,900. SCS also has a preschool program. Approximately 100 – 3&4 year old children attend the preschool located at the former Northward sight.

- The board has set levy goals and has accomplished these goals. We were able to maintain approximately a 102 cent General Fund levy, 8.0 cent Bond Fund levy and 3.6 cent Qualified Capital Purpose Undertaking Fund. It is our hope that we will be able to continue to uphold this trend.

- During the year 2020-2021, the school district receipted $43,833,695. Disbursements for the year were $29,770,551. Total net assets for the district were $27,049,805.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

### Governmental Activities

The largest single source, of receipts for the District is property tax. In 2019-2020, property was valued at $1,389,497,037. In 2020-2021 property value increased to $1,396,013,215. This $6,516,178 was an increase of .47%. This valuation generated $14,474,727 for the general fund; $1,111,004 for the bond fund; and $505,051 for the qualified capital purpose undertaking fund. This totals $16,098,782.

The following table shows the property tax rates, by fund, for fiscal years 2019-2020 and 2020-2021 including a calculation of the amount by which each levy changes. Note: levies are expressed in dollars and cents per $100 of valuation. For example, the district total property tax for the General Fund, Bond Fund, and Qualified Capital Purpose Undertaking Fund on $100,000 of property in 2020-2021 would be $1,153.20 for the 19-0123 Schuyler Community Schools district.

| Fund | 2020-21 Levy | 2019-20 Levy | Levy Change |
|---|---|---|---|
| General Fund | 1.036862 | 1.014707 | .022155 |
| Bond Fund | .080157 | .072695 | .007462 |
| QCPUF | .036178 | .036348 | (.000170) |
| District Totals | 1.153197 | 1.123750 | .029447 |

The District's state aid recorded in the General Fund for 2019-20 was $3,769,531 and for the 2020-2021 school year was certified at $4,119,434. This reflects an increase of $349,903 (9.28% increase).

**General Fund Budgetary Highlights**

The following table provides a summarized picture of the modified cash position of Schuyler Community Schools' General Fund:

| | 2020-2021 Budget | 2020-2021 Actual | 2019-2020 Actual |
|---|---|---|---|
| Beginning Balance | | $4,698,778 | $4,697,305 |
| Receipts: | | | |
| Local Sources | 14,872,980 | 14,630,138 | 13,431,399 |
| State Sources | 5,320,434 | 6,650,103 | 6,458,841 |
| County & ESU Sources | 91,000 | 256,785 | 114,568 |
| Federal Sources | 2,465,000 | 2,245,316 | 1,925,449 |
| Non Revenue | - | 108 | 2,142 |
| Total Receipts | 22,749,414 | 23,782,448 | 21,932,399 |
| Expenditures | (23,286,065) | (23,269,638) | (21,930,925) |
| Ending Balance | | $5,211,588 | $4,698,778 |

The volatility of state aid is of concern. The agriculture industry continues to reflect escalating property values, resulting in a shift from state to increase local support. Without these two factors, Schuyler Community Schools would experience extremely difficult financial hardship. Our district patrons continue to support the education of all students through the payment of property, income, and sales taxes. The district continues to be conservative in its expenditure practices. This has helped increase the net worth of the district.

**FINANCIAL ANALYSIS OF THE OTHER FUNDS**

The following financial information pertains to the these funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Nutrition Fund, Special Building Fund, Student Fee Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, and Cooperative Fund for the 2020-2021 and 2019-2020 school years.

| | 2020-2021 Budget | 2020-2021 Actual | 2019-2020 Actual |
|---|---|---|---|
| **Depreciation Fund** | | | |
| Beginning Balance | | $ 401,453 | $ 320,233 |
| Total Receipts | 449,767 | 250,562 | 201,437 |
| Total Disbursements | (850,000) | (410,076) | (120,217) |
| Ending Balance | | $ 241,939 | $ 401,453 |
| **Employee Benefit Fund** | | | |
| Beginning Balance | | $ 69,247 | $ 51,910 |
| Total Receipts | 74,210 | 96,169 | 102,618 |
| Total Disbursements | (145,560) | (82,063) | (85,281) |
| Ending Balance | | $ 83,353 | $ 69,247 |
| **Activities Fund** | | | |
| Beginning Balance | | $ 338,022 | $ 389,913 |
| Total Receipts | 263,255 | 557,538 | 360,758 |
| Total Disbursements | (600,000) | (343,714) | (412,649) |
| Ending Balance | | $ 551,846 | $ 338,022 |
| **School Nutrition Fund** | | | |
| Beginning Balance | | $ 341,099 | $ 217,277 |
| Total Receipts | 1,219,408 | 1,475,311 | 1,389,261 |
| Total Disbursements | (1,525,000) | (1,409,029) | (1,265,439) |
| Ending Balance | | $ 407,381 | $ 341,099 |
| **Student Fee Fund** | | | |
| Beginning Balance | | $ 94,123 | $ 75,160 |
| Total Receipts | 3,647 | 25,939 | 24,740 |
| Total Disbursements | (90,000) | (54,897) | (5,777) |
| Ending Balance | | $ 65,165 | $ 94,123 |
| **Special Building Fund** | | | |
| Beginning Balance | | $ 2,058,483 | $ 13,617,746 |
| Total Receipts | 2,200 | 459,907 | 155,011 |
| Total Disbursements | (3,500,000) | (2,443,754) | (11,714,274) |
| Ending Balance | | $ 74,636 | $ 2,058,483 |
| **QCPUF** | | | |
| Beginning Balance | | $ 4,366,291 | $ 3,855,693 |
| Total Receipts | 586,223 | 758,854 | 749,518 |
| Total Disbursements | (4,840,000) | (1,100,886) | (238,920) |
| Ending Balance | | $ 4,024,259 | $ 4,366,291 |
| **Bond Fund** | | | |
| Beginning Balance | | $ 612,535 | $ 736,387 |
| Total Receipts | 1,110,714 | 17,021,923 | 931,734 |
| Total Disbursements | (1,675,000) | (1,246,950) | (1,055,586) |
| Ending Balance | | $ 16,387,508 | $ 612,535 |
| **Cooperative Fund** | | | |
| Beginning Balance | | $ 6,630 | $ 18,076 |
| Total Receipts | 147,924 | 51,147 | 44,855 |
| Total Disbursements | (150,000) | (55,646) | (56,301) |
| Ending Balance | | $ 2,131 | $ 6,630 |

## DEBT ADMINISTRATION

Despite state-mandated budget and levy limitations and other fiscal pressures on school districts in Nebraska, the District has maintained a strong educational institution. Schuyler Community Schools is a source of great pride to the district and community. In October of 2007, the voters approved a $6.9 million bond to build a K-3 building and an addition to the high school. The board approved a $4.5 million Qualified School Construction Bond paid from the Qualified Capital Purpose Undertaking Fund (QCPUF) in October of 2010. This bond was for a 33,000 plus square foot addition onto the Schuyler Elementary School. In August 2015, the board of education awarded the bid to Bierman Contractors, Inc. to build a field house and recreation center addition to the middle school site. The cost of the building was estimated to be just under 1.5 million dollars. Commitments from Cargill and Schuyler Education Foundation provided just over $400,000 for the project. While the building did not require debt, it did commit funds from the special building fund. In the fall of 2016, the board of education voted to accept a bid from Bierman Contractors, Inc. to build an addition to the high school building. The total cost of the building was estimated at 1.2 million to be paid for from building fund receipts. The board of education continued to maintain a tax rate at or near the $1.07 levy (target levies are 95 cents General Fund; 4 cents Bond Fund; 5 cents Special Building Fund and 4 cents Qualified Capital Purpose Undertaking Fund). In 2017 the board of education contracted with Fauss Construction to remodel and build a $240,000 addition to the Vocational and Technical Education building and relocate the 9-12 Art Room to this area. In the spring of 2019, district patrons passed a 12.5 million-dollar bond referendum to build an addition to the high school building. This project included a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also included renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This project along with renovation to the existing 1953 building were completed by January 2021. In December 2019, the board of education purchased the Schuyler Nursing Home. This facility is now the home for board of education, district offices, special education and technology administrative offices, food service, maintenance, rural school administration, alternative education and newcomer ELL programs. With the purchase of the nursing home (District Office), the board of education auctioned the 4-R property and contents in spring of 2021. This continues to be an exciting time for the school and the community. Based on the local economy and increased student numbers - the future is bright for the District.

**Bond Fiscal Note**

The 2019 serial bonds were refinanced in 2020 at a lower interest rate. The proceeds to pay off the 2019 bond principal and interest ($15,468,758) are held in escrow until payable in 2024 (5-year call limit). The escrow will continue to collect interest and excess proceeds will be returned to the district upon final payment of the bonds.

## CONTACTING THE DISTIRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and students a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Superintendent's Office of Schuyler Community Schools; 120 West 20th Street; Schuyler, NE 68661. Our telephone number is (402) 352-3527, our fax number is (402) 352-5552, the superintendent's email is dan.hoesing@schuylercommunityschools.org, and our website is located at http://www.schuylercommunityschool.org

# PEKNY & ASSOCIATES, CPA'S, PC

**2458 18th Avenue**
**Columbus, NE 68601**
**402-564-7138**
**FAX 402-564-7139**

**200 E. 12th Street**
**Schuyler, NE 68661**
**402-352-8898**
**FAX 402-352-8741**


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

Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' basic financial statements and have issued our report thereon dated November 5, 2021.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools' 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 Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools, District No. 123's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiency as item number 2021-001

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Schuyler Community Schools, District No. 123's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**School District's Response to Findings**

Schuyler Community Schools, District No. 123's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools, District No. 123's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 5, 2021

# PEKNY & ASSOCIATES, CPA'S, PC

**2458 18th Avenue**
**Columbus, NE 68601**
**402-564-7138**
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

### Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for the compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Schuyler Community Schools District No. 123's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Schuyler Community Schools, District No. 123's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Schuyler Community Schools, District No. 123's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Schuyler Community Schools, District No. 123 complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

**Report on Internal Control over Compliance**

Management of Schuyler Community Schools, District No. 123 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuyler Community Schools, District No. 123's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 5, 2021

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## FOR THE YEAR ENDED AUGUST 31, 2021

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE | FEDERAL CFDA NUMBER | PASS THROUGH GRANTOR Number | TOTAL EXPENDITURES |
|---|---|---|---|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| Pass through State Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | 19-0123 | $ 19,018 |
| National School Lunch Program (NSLP) | 10.555 | 19-0123 | 44,970 |
| Summer Food Service Program for Children | 10.559 | 19-0123 | 1,264,982 |
| NS School Equipment | 10.579 | 19-0123 | 13,229 |
| Total Child Nutrition Cluster: | | | 1,342,199 |
| Pass through Nebraska - Department of Health and Human Services | | | |
| Food Distribution Program(Note B) | 10.565 | 19-0123 | 97,115 |
| Fresh Fruit and Vegetable Program | 10.582 | 19-0123 | 54,166 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | 1,493,480 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| Pass through State Department of Education: | | | |
| Special Education Cluster (IDEA): | | | |
| Special Education IDEA - Enrollment/Poverty | 84.027 | 19-0123 | 386,253 |
| Special Education IDEA - Preschool | 84.173 | 19-0123 | 4,939 |
| Total Special Education Cluster (IDEA) | | | 391,192 |
| Title I - Part A | 84.010 | 19-0123 | 687,845 |
| Title I - School Improvement Grant (SIG) | 84.010 | 19-0123 | 172,984 |
| Career/Technical Education - Basic Grants | 84.048 | 19-0123 | 19,824 |
| Title III - LEP and Immigrants Grants | 84.365 | 19-0123 | 98,314 |
| Tittle IV Part B NCLB 21 Century | 84.287 | 19-0123 | 256,991 |
| ESSER Cares Act | 84.425 | 19-0123 | 698,382 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | 2,325,532 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Pass through Nebraska Department of Health and Human Services | | | |
| Medical Assistance Program | 93.778 | 19-0123 | 32,713 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | $ 3,851,725 |

See Accompanying Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED AUGUST 31, 2021

## NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Schuyler Community Schools, District No. 123, Colfax County, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements Tile 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

## NOTE B – FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

## NOTE C – INDIRECT COSTS

Schuyler Community Schools District No. 123, Colfax County did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

**SCHUYLER COMMUNITY SCHOOLS**
**DISTRICT NO. 123, COLFAX COUNTY**
**SCHUYLER, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**YEAR ENDED AUGUST 31, 2021**

## SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expressed an unmodified opinion on all the governmental activities of Schuyler Community Schools, District No. 123.

2. One significant deficiency in internal control disclosed during the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards.
   No material weaknesses are reported.

3. No material weaknesses in internal control were disclosed during the audit of internal control over major federal awards programs.

4. No instances of noncompliance material to the financial statements were found.

5. An unmodified opinion was issued on compliance for major programs

6. The programs tested as major programs included:

   U.S. Department of Agriculture:
   Child Nutrition Cluster

| | |
|---|---|
| School Breakfast Program | CFDA #10.553 |
| National School Lunch Program | CFDA #10.555 |
| Summer Food Program | CFDA #10.559 |
| NS School Equipment | CFDA #10.579 |
| Food Distribution Program | CFDA #10.265 |
| Fresh Fruit and Vegetable Program | CFDA #10.582 |

   U.S. Department of Education:
   Special Education Cluster:

| | |
|---|---|
| Special Education IDEA – Enrollment/Poverty | CFDA #84.027 |
| Special Education IDEA – Preschool | CFDA #84.173 |

7. The threshold used for distinguishing between Type A and B programs was $750,000.

8. Schuyler Community Schools did not qualify as a low risk auditee as that term is defined in the Uniform Guidance

**SCHUYLER COMMUNITY SCHOOLS**
**DISTRICT NO. 123, COLFAX COUNTY**
**SCHUYLER, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**
**YEAR ENDED AUGUST 31, 2021**

## FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2021-001 – Financial Reporting Processes

*Criteria*: As described in out engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

*Condition*: Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. During our audit, we compiled a working trial balance from financial records provided by the District.

*Cause*: District personnel do not possess the expertise necessary to provide the auditors with a trial balance and to draft the year-end financial statements, supplementary information, and notes to the financial statements.

*Potential Effect*: The potential exists that misappropriation of assets and/or a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

*Recommendation*: We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

*District's Response*: The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members will meet with the auditors to review the complete audited financial reports.

## FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

None

**SCHUYLER COMMUNITY SCHOOLS**
**DISTRICT NO. 123, COLFAX COUNTY**
**SCHUYLER, NEBRASKA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**
**YEAR ENDING AUGUST 31, 2021**

## FINDINGS-FINANCIAL STATEMENTS AUDIT

2020-001 – Financial Reporting Processes

*Statement of Condition:* District personnel do not possess the expertise necessary to provide the auditors with a trial balance and to draft the year end financial statements, supplementary information, and notes to the financial statements.

*Recommendation:* We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

*Current Status:* District personnel still do not possess the expertise necessary. The district relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members meet every year with the auditors to review the complete audited financial reports.

# Schuyler Community Schools

**120 W. 20th, Schuyler, NE 68661**
**Superintendent Dr. Daniel Hoesing**
**Phone: 402-352-3527 Fax: 402-352-5552**


## CORRECTIVE ACTION PLAN

**November 5, 2021**

NEBRASKA DEPARTMENT OF AGRICULTURE,
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES,
AND NEBRASKA DEPARTMENT OF EDUCATION

Schuyler Community Schools, District No. 123 respectfully submits the following corrective action plan for the year ended August 31, 2021.

Name and address of independent public accounting firm:

Pekny & Associates, CPA's, PC
200 E 12th Street
Schuyler, NE 68661

Audit period: Year ended August 31, 2021.

The findings from the November 5, 2021, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL STATEMENTS**
SIGNIFICANT DEFICIENCIES

**Internal Control Over Financial Reporting**

FINDING 2021-001

*Criteria:* Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.


| | | |
|---|---|---|
| **Dr. Daniel Hoesing**<br>Superintendent<br>120 W. 20th Street<br>Schuyler, NE 68661<br>Phone: 402-352-3527<br>Fax: 402-352-5552 | **Darli Vrba**<br>K-12 Special Education Administrator<br>120 W. 20th Street<br>Schuyler, NE 68661<br>Phone: 402-352-8827<br>Fax: 402-352-5552 | **Dave Gibbons**<br>PK-12 Director of Curriculum, School Improvement and Special Services<br>120 W. 20th Street<br>Schuyler, NE 68661<br>Phone: 402-352-8827 Fax: 402-352-5552 |

*Condition:* Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors.

*Recommendation:* The auditors recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

*Action Taken:* The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members will meet with the auditors to review the complete audited financial reports.

If the Nebraska Department of Agriculture, Nebraska Department of Health and Human Services or the Nebraska Department of Education has questions regarding this plan, please call Dr. Daniel Hoesing at 402 352-3527.

Sincerely,

Daniel Hoesing

Daniel Hoesing, Superintendent
Schuyler Community Schools, District No. 123
November 5, 2021

Nebraska Department of Education
School Finance & Organization Services

# 2022/23

# Budget Text

# For

# Nebraska Public School Districts

Use the Budget Text in Conjunction with:

2022/23 Budget Form LC-2 Instructions
2022/23 School District Budget Instruction Manual
Nebraska Budget Act
Tax Equity and Educational Opportunities Support Act (TEEOSA)

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov

The *Budget Text* provides school districts with information on the budget process. Specific statute references are included throughout the *Budget Text* to assist the reader in locating a particular provision of law. Every effort has been made to make this *Budget Text* as complete and accurate as possible; however, discrepancies and omissions may occur. Please refer to the Nebraska Revised Statutes for complete information on the Nebraska Budget Act [§13-501 through §13-513] and the Tax Equity and Educational Opportunities Support Act [§79-1001 through §79-1033].

This *Budget Text* does not contain all of the guidelines or all of the necessary forms for completing the budget process. It should be used in conjunction with the School District Budget Instruction Manual, the Budget Form LC-2 Preparation Guidelines, the Nebraska Budget Act, and the Tax Equity and Educational Opportunities Support Act.

Consult the district legal counsel for clarification of any statutory information.

Revised: June 2022

For additional information or questions, contact:

Nebraska Department of Education
School Finance & Organization Services

*Physical Address: 500 S. 84th St. 2nd Floor*
*Lincoln, NE 68510-2611*

*Mailing Address: PO Box 94987*
*Lincoln NE 68509-4987*

Program Contacts:
Michelle Cartwright / michelle.cartwright@nebraska.gov / (402) 450-0867
Stephanie DeGroot / stephanie.degroot@nebraska.gov / (402) 540-0649

This document may be downloaded at the Finance & Organizational Services Website
http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html

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# CALCULATIONS TO DETERMINE CERTIFIED BUDGET AUTHORITY

All public school districts are under an expenditure limitation for the general fund budget of disbursements and transfers. The Department of Education calculates and certifies budget authority to each school district.

*Certified Budget Authority is the greater of the budget based calculation, the student growth adjustment, or the formula needs based calculation.*

## Budget Based Calculation

The Budget Based Calculation uses information from the 2021/22 LC-2 (Lid Computation Form). The steps in the 2022/23 Budget Based Calculation are detailed below:

(GFBE - SGF - SPED - GFLE) x 1.02

**Step 1**: The 2021/22 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2021/22 Special Grant Funds (SGF), 2021/22 Special Education Budget of Disbursements and Transfers (SPED), and 2021/22 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

**Step 2**: The adjusted general fund expenditures from Step 1 are grown by the Basic Allowable Growth Rate of 2.5%.

## Student Growth Adjustment Calculation

The Student Growth Adjustment Calculation uses information from the 2021/22 Lid Computation Form (LC-2), the Student Growth Adjustment and the Student Growth Correction from the 2022/23 State Aid Certification. The steps in the 2021/22 Student Growth Adjustment Calculation are detailed below:

((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))

**Step 1:** The 2021/22 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2021/22 Special Grant Funds (SGF), the 2021/22 Special Education Budget of Disbursements and Transfers (SPED), and the 2021/22 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

**Step 2:** The Student Growth Adjustment (SGA) is adjusted by the Student Growth Correction (SGACORR) from the 2022/23 State Aid Certification is added/subtracted to the Adjusted General Fund Expenditures calculated in Step 1.

# CALCULATIONS TO DETERMINE CERTIFIED BUDGET AUTHORITY

## Formula Needs Based Calculation

The Formula Needs Based Calculation uses information from the 2022/23 State Aid Certification and the 2021/22 LC-2. The steps in the 2021/22 Formula Needs Based Calculation are detailed below:

((FN X 1.10) – (SPED X 1.025))

**Step 1**: The 2022/23 Formula Needs (FN) of the school district are increased by 110%.

**Step 2**: The increased 2022/23 Formula Needs are then reduced by the 2021/22 Special Education Budget of Disbursements and Transfers (SPED) that have been grown by the Basic Allowable Growth Rate (BAGR) of 2.5%.

### Basic Allowable Growth Rate [§77-3446 & §79-1025]

The Basic Allowable Growth Rate is 2.5% for school fiscal year 2022/23.

### Data Components from the LC-2

The following data components are compiled from the 2021/22 LC-2 on file with the Department of Education:

- General Fund Budget of Disbursements and Transfers
- Unused Budget Authority
- Total Unused Budget Authority
- Special Grant Funds
- Special Education Budget of Disbursements and Transfers
- General Fund Lid Exclusions

Budget Factor Certification and Data components are available at the following website:

http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html

### Budget Amendment Impact on Certified Budget Authority for Following School Fiscal Year

In order to be included in the calculation of Certified Budget Authority for the following year, amendments to the General Fund, Depreciation Fund and Employee Benefit Fund must be submitted to and approved by NDE prior to January 31 of the current budget year.

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

Provisions in statute allow for specific items to be outside of the General Fund expenditure limitation. These expenditure exclusions are described below, and a list of these expenditure exclusions may be found in the Appendix.

**Special Grant Funds [§79-1028.01(1)(m)]**

Special grant funds are placed (*or excluded*) outside of the expenditure limitation. The State Board of Education approves a list of special grant funds for each school fiscal year. Special grant funds also include certain items listed on the Special Grant Fund List that require specific approval from the State Board of Education before being accessed by a school district. These special grants include:

- *Insurance Settlements* – When a settlement is received on an insurance claim(s), the expenditures necessary to repair or replace the item(s) in the claim may be excluded from the expenditure limitation up to the amount of the insurance settlement proceeds received.

- *Inter-fund Loans* –The repayment of loans from the General Fund to another taxing fund(s) may be excluded from the expenditure limitation. Inter-fund loans are repaid within two years.

- *Reimbursements for Wards of the Court* – Payments received by school districts as reimbursements for educating wards of the court may be excluded from the expenditure limitation.

- *Repayments to County Governments for Previous Overpayments* – Occasionally an error will be made at the county level in the distribution of property taxes to school districts in the county. When this occurs and a school district is required to repay those tax dollars, the repayment out of the General Fund may be outside of the expenditure limitation.

- *Short-term Borrowings* – School district borrowings that are made and repaid within the same school fiscal year may be excluded from the expenditure limitation. These include, but are not limited to, tax anticipation notes, registered warrants and short-term loans for cash flow purposes.

- *Special Supplementary Grants from City or County Governments*– Any grant not currently listed on the Special Grant Fund List from a city or county government.

- *Special Supplementary Grants from Corporations, Foundations, or Other Private Interests* – Any grants not currently listed on the Special Grant Fund list from a corporation, a foundation or any other private interest.

The receipt of additional, unanticipated grants occurs frequently during a school fiscal year. A school district must receive State Board approval to exclude an additional grant from the General Fund expenditure lid. To receive State Board approval for one of the items previously listed, follow the process detailed at the end of this Section.

The General Fund budget may need to be amended to provide a school district with the authority to spend the additional grant funds. The amendment process would occur when the expenditure of additional grant funds would cause the school district to exceed the Total General Fund Budget of Disbursements and Transfers. This figure is shown on the School District Budget Form and represents the maximum amount of money that may be spent during the school fiscal year from the General Fund. The Special Grant Fund List and the LC-2 must also be amended when amending the General Fund budget for additional grants.

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Special Education [§79-1028.01(1)(l)]**
Items budgeted as special education expenditures are placed outside of the General Fund expenditure limitation. State §79-1025 prohibits a school district from using the budget authority for special education on non-special education expenditures.

There is no limitation placed on the amount of funds a school district may budget for special education expenditures. A limitation is placed on the amount of money that will be reimbursed by the State of Nebraska for special education expenditures.

**Infrastructure Damaged by Natural Disaster [§79-1028.01(1)(a)]**
An exclusion to the General Fund expenditure limitation exists for school districts with expenditures for repairs to infrastructure damaged by a natural disaster. In order to be considered an exclusion to the expenditure limitation, the Governor or the Federal Emergency Management Agency (FEMA) must declare a disaster emergency pursuant to the Emergency Management Act. This exclusion requires State Board approval. *(Appears on Budget Schedule A.)*

**Judgments Not Paid by Liability Insurance [§79-1028.01(1)(b)]**
To qualify for this General Fund exclusion, the school district must have a judgment entered against it that requires or obligates the school district to pay such judgment. The exclusion is limited to the amount not paid by the liability insurance coverage of the school district. This exclusion does not apply to judgments or orders from the Commission of Industrial Relations (CIR). A school district must apply to the State Board for approval to access this exclusion. *(Appears on Budget Schedule A.)*

**Retirement Incentive Plan & Staff Development Assistance [§79-1028.01(1)(c)]**
The Retirement Incentive Plan and Staff Development Assistance are described in §79-854 through §79-858. ***Available only to any school district that has reorganized or unified with a reduction in force.*** The deadline for notifying certified staff of the availability of these options is March 15. Costs incurred through the establishment of a Retirement Incentive Plan and/or Staff Development Assistance are exclusions to the General Fund expenditure limitation. Consult the Nebraska Revised Statutes and/or legal counsel for assistance in meeting the specific steps a school district must follow when implementing either of these options. State Board approval is required for these exclusions. *(Considered an "LC-2" exclusion because the amount is added to the budget base, so it carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

**Distance Education Courses [§79-1028.01(1)(d)]**
A school district may have an exclusion not to exceed the amounts received from educational entities, as defined in §79-1201.01, for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities. The State Board of Education must approve the use of this General Fund exclusion. *(Appears on Budget Schedule A.)*

**Retirement Contribution Increase [§79-1028.01(1)(e) & (f)]**
The school district's increase in the contribution rate for employee's salaries will be a General Fund exclusion to the expenditure lid. State Board approval is required for this exclusion. This exclusion allows a school district to exceed the expenditure limitation by a specific dollar amount not to exceed the difference between the employer's contribution rate of 9.88% and 7.35% for the budgeted amount of employee salaries. The expenditure exclusion for Class V school districts will be the difference between the employer's contribution rate of 9.88% and 7.37%. *(Appears on Budget Schedule A.)*

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Native American Impact Aid Exclusion [§79-1028.01(1)(n)]**
This General Fund exclusion is available only to school districts that have land within its boundaries that is federal property classified as Indian lands under 20 U.S.C. 7713(7) and have received funds as impact aid due to children in attendance who reside on Indian lands in accordance with 20 U.S.C.7703(a)(1)(C). State Board Approval is required for this exclusion. *(Appears on Budget Schedule A.)*

**Voluntary Termination Agreements [§79-8,142(3) & §79-1028.01(1)(j) & (k)]**
There are two categories of voluntary termination agreements expenditure exclusions that districts can apply for depending on the timeframe of the agreements. (*Appears on Budget Schedule A.)*

- Incentives paid for voluntary termination agreements with ***certificated TEACHERS beginning September 1, 2017,*** that meet the following stipulations:
  - The value of current and future incentives will not exceed $35,000 in total per employee.
  - All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare -- whichever occurs first.
  - The voluntary termination agreement was not part of any collective bargaining agreement.
  - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
- Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with ***certificated STAFF who are retiring prior to September 1, 2017***:
  - *Prior to July 1, 2009, or*
  - *Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or*
  - *Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.*

**Data Transmission Networks Exclusion [§79-1028.01(2)(a)]**
*Since all Nebraska school districts participate in Network Nebraska, this General Fund exclusion is no longer available to districts because it can only be claimed by a district once. This expenditure exclusion remains in statute, so the purpose of this exclusion is provided.* It is available for the first school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year. The State Board of Education must approve the use of this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

**New Elementary Attendance Site(s) [§79-1028.01(2)(b)]**
A school district may exceed the expenditure limitation by the specific dollar amount of General Fund expenditures for the first year of operating a new elementary attendance site(s). To qualify for this exclusion the elementary attendance site(s) must have been closed for at least one school year and the elementary attendance site would most likely qualify for the elementary site allowance component in the calculation of 2021/22 State Aid. State Board approval is required for this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth based budget authority for following years.)*

# EXCLUSIONS TO THE EXPENDITURE LIMITATION

**Early Childhood Education Grants [§79-1028.01(2)(c)]**
If 2022/23 is the first year early childhood membership is included in the district's formula students, districts can request a General Fund expenditure exclusion for the amount equal to the 2021/22 Early Childhood Education Grant increased by the Basic Allowable Growth Rate (2.5%). State Board Approval is also required for this expenditure exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact on budget based and student growth based budget authority for following years.)*

## Process to Request State Board Approval

To receive State Board approval for any of the exclusions listed in this section email requests to **stephanie.degroot@nebraska.gov**

For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the request should provide details of the purpose of the grant and the amount of funds anticipated to be received. For the remaining exclusions listed in this section, the request should provide details of the additional expenditures relating to the exclusion.

Within 5 days after each State Board meeting a list will be posted of the exclusions submitted and approved for each district. This list is available on the Finance & Organization website https://www.education.ne.gov/fos/budgeting-school-district/ along with previous State Board approvals.

## Filing Deadlines for Expenditure Exclusions

Schools must request State Board Approval for expenditure exclusions before accessing additional budget authority these expenditure exclusions provide. All expenditure exclusions must receive State Board Approval ***EXCEPT*** for Special Education Expenditures and for those special grants specifically identified on the Special Grant Fund list.

The following lists the deadlines for schools to submit expenditure exclusion requests to be presented to the State Board for approval.

| Deadline to File Request for Expenditure Exclusion | State Board Meeting |
|---|---|
| No July State Board Meeting | |
| July 19, 2022 | August 5, 2022 |
| August 16, 2022 | September 2, 2022 |
| September 20, 2022 | October 7, 2022 |
| October 18 2022 | November 4, 2022 |

# ALLOWABLE RESERVE LIMITATION

School districts can budget for a necessary cash reserve in most of the budgeted funds. A budgeted necessary cash reserve is the amount of funds a school district *expects* to receive and have available during the school fiscal year. *(The Depreciation Fund, Contingency Fund and Special Building Fund are the only funds that do not have a budgeted necessary cash reserve.)*

Many revenue sources such as property taxes are not received evenly throughout the year. Budgeting for a necessary cash reserve helps even out the school district's cash flow during these times by asking for more in property taxes. A budgeted necessary cash reserve places a school district in a better financial position to pay bills during times when receipts are coming in slowly.

The budgeted necessary cash reserve ***does not*** refer to the funds a school district has on deposit with a financial institution, or those funds held by the county treasurer. The funds a school district has on deposit with a financial institution, or those funds held by the county treasurer are components of the total beginning balance and the total ending balance of a school district. ***There is no statutory limitation on the total beginning cash balance or the total ending cash balance of a school district.***

Necessary cash reserve limitations take two forms– an Applicable Allowable Reserve Percentage and a percentage of budgeted expenditures.

**Applicable Allowable Reserve Percentage**
School districts can budget a necessary cash reserve up to the Applicable Allowable Reserve Percentages certified by NDE for their district. The total amount of Necessary Cash Reserve in the General Fund and Employee Benefit Fund and the Total Requirements in the Depreciation Fund may not exceed a specific percentage based on the Average Daily Membership of the school district.

This percentage is applied in the LC-2 to the 2022/23 Total General Fund Budget of Disbursements and Transfers to determine the maximum dollar amount of allowable reserves. The Applicable Allowable Reserve Percentages are listed in the table below and found in §79-1027.

| Average Daily Membership | Allowable Reserve Percentage |
|---|---|
| 0 – 471 | 45 % |
| 471.01 – 3,044 | 35 % |
| 3,044.01 – 10,000 | 25 % |
| 10,000.01 and over | 20 % |

**Necessary Cash Reserves as a Percent of Budgeted Expenditures [§13-504(1)(b)]**
The amount of necessary cash reserves in the following funds cannot exceed 50 percent of the total budgeted expenditures *less capital outlay* for the budget year:

- Activities Fund
- School Nutrition Fund
- Bond Fund
- Qualified Capital Purpose Undertaking Fund
- Cooperative Fund
- Student Fee Fund

# EXCEEDING BUDGET AUTHORITY

A school district may decide the budget authority calculated after including the expenditure exclusions is insufficient to provide the appropriate level of service within the school district. Options available to access additional spending authority for a school district are detailed below.

## Access to Prior Year's Unused Budget Authority

Access to the prior year's unused budget authority has been limited by §79-1030. A school district may exceed certified budget authority by accessing an amount equal to the ***lesser*** of:

- Two percent of the prior year's adjusted general fund expenditures or
- The prior year's total unused budget authority.

This amount is calculated by the Department of Education. A school district wishing to access the prior year's growth must enter the amount calculated by the Department of Education in the LC-2 on Line A-355.

## Special Election to Exceed Budget Authority

§79-1029 allows a board of education or the legal voters of the school district to request a special election to exceed the budget authority for the general fund budget of expenditures (as prescribed in §79-1023) by a specific dollar amount. A special election to exceed the budget authority for the general fund budget of expenditures only provides additional authority for ***one school fiscal year*** if passed by the district voters. The additional budget authority accessed becomes part of the base and carries forward to future years.

If the decision has been made to put the issue of exceeding the budget authority for the general fund budget of expenditures to the patrons of the school district, an election can be called for in one of two ways:

- Recommendation by the school board; or
- Petition signed by at least five percent of the legal voters of the school district.

The recommendation of the board or the petition of the legal voters must include the total dollar amount the board would increase the general fund budget of expenditures for the 2022/23 school fiscal year over and above the budget authority for the general fund budget of expenditures certified by the Department of Education for the 2022/23 school fiscal year. The ballot language should also state the increase in budget authority does not include the expenditure exclusions provided in §79-1028. The vote may be placed on the ballot at a primary, general, or special election. Sample ballot language for a public election to exceed certified budget authority can be found in the Appendix. This ballot language should be reviewed by the school district legal counsel.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

# EXCEEDING BUDGET AUTHORITY

The vote to exceed the budget authority for the general fund budget of expenditures may occur in conjunction with the vote to exceed the levy limitation. However, an election to exceed the budget authority for the general fund budget of expenditures may not require an election to override the levy limitation.

Information on an election to exceed the levy limitation is found in §77-3444 and the **Exceeding the Levy Limitation** section of this *Budget Text*. If the special election is for both issues, specific language should be included in the ballot indicating the school board is requesting authority to exceed the levy and expenditure limitations.

Work with the county clerk, election commissioner and the school district legal counsel to develop the ballot language and to conduct the election. The county clerk or election commissioner will be able to provide the timeframes for holding a special election.

## Documentation Required to Certify Additional Budget Authority

A school district must attach a copy of the ballot language and certification of election results to the School District Budget Form. If the voters approve the increased budget authority, the approved amount is included on the School District Budget Form and must be entered into Section B of the LC-2.

## Budget Authority from a Dissolved/Merged School District(s)

A school district is allowed to exceed its budget authority as a result of receiving valuation from a dissolved or merged school district. The receiving school district will utilize the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority. The calculation and determination of Certified Budget Authority may be found in the **Determining Certified Budget Authority** section of this *Budget Text*.

If more than one school district will be receiving budget authority from a dissolving school district, the percentage of valuation being received by each school district will be applied to the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

School districts are subject to the provisions contained in Chapter 13, Article 5 of the Nebraska Revised Statutes, also known as the Nebraska Budget Act. §13-502(1) states: "The purpose of the Nebraska Budget Act is to require governing bodies of this state to which the act applies to follow prescribed budget practices and procedures and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed support, opposition, criticism, suggestions, or observations can be made by those affected."

Much of the general information concerning preparing, adopting, filing, and amending a budget for political subdivisions is contained in the Nebraska Budget Act. A summary of the procedures and deadlines specific to school districts are outlined below. A list of school district funds may be found in the Appendices.

## Budget Preparation

Budgeting is the process of allocating resources to the prioritized needs of a school district. The budget represents legal authority to spend school district funds. Adopting a budget implies a set of decisions has been made by the board of education that matches the needs of the school district with its resources.

One method of preparing a budget is to compare actual receipts and expenditures from preceding school fiscal years to the estimated/actual receipts and expenditures for the current school fiscal year. This information will assist school district personnel and the board of education in estimating the appropriate level of receipts and expenditures for the ensuing school fiscal year. The method may also provide the necessary information for the board of education to prioritize programs and activities to determine which programs or activities may need to be reduced in order to stay within the levy and expenditure limitations.

The information for preparing a budget may be gathered from a number of documents. These documents may be, but are not limited to, the following:

- Audit Reports from prior school fiscal years
- Annual Financial Summary Report from the AFR Online System from prior school fiscal years
- School District Budget Forms from prior school fiscal years (including the Worksheet Pages)
- Internal reports and data from the school district's accounting system

## Timeline for Budget Preparation, Adoption and Filing

There are statutory deadlines that require state agencies or county officials to provide certain information necessary to the budget process to school districts. The information from state agencies or county officials may be received a few days before or after the date listed below.

***On or before March 1***– School districts received the information listed below from the Department of Education:

- State Aid 2022/23 State Aid Certification
- *Budget Factors Certification* – Includes the 2022/23 Certified Budget Authority, the 2022/23 Applicable Allowable Reserve Percentage, and the data components used to calculate and determine Certified Budget Authority.
- Budget Timeline, Budget Text document, LC-2 Instruction Manual and Budget Worksheets
  - Available at http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html
  - Auditor of Public Accounts website: http://www.auditors.state.ne.us

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

***March 15*** – Deadline for notification of availability of the Retirement Incentive Plan and Staff Development Assistance for school districts that are part of a dissolution/merger or unification.

***April 15*** – Deadline for school districts to provide Reduction in Force (RIF) notices to certificated personnel.

***August 20*** – Assessed valuation is certified by the county assessor to school districts and all other political subdivisions.

***September 5 –*** Deadline to notify County clerk if Joint Public Hearing needed.

*****NEW DATE** September 30*** – (Changed from September 20th) Adopted budgets for school districts must be filed with the Auditor of Public Accounts, the County Clerk, and the Nebraska Department of Education.

## Budget Hearing

School districts must hold a public hearing prior to adopting a budget. The Notice of Budget Hearing and Budget Summary must be published in a newspaper of general circulation in the school district *four* days prior to the hearing. ***The Auditor of Public Accounts considers the day of publication but not the day of the hearing as part of the four-day count.*** For example, the hearing notice must appear in the paper on Thursday to legally hold a hearing on the following Monday. Consult legal counsel to provide a timeline for the publication of the hearing notice.

The Notice of Budget Hearing and Budget Summary must include the time, day and place of the hearing, a summary of the proposed budget statement and an itemized estimate of the property tax request. The Notice of Budget Hearing and Budget Summary form that is provided by the Auditor of Public Accounts meets all of the statutory requirements for publishing. A school district may hold the budget hearing prior to a regular board meeting or may schedule the hearing at another convenient time.

**New Requirements:**

**LB 644** (2021 Legislature) If a School District increases their Property Tax Request by more than 2% plus growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners. The District must then:

- Notify County Clerk (of the primary County) by September 5th the need to participate in a Joint Public Hearing.
    - The Joint Public Hearing must be scheduled between September 17 - 28th
    - Postcards will be mailed by the County notifying all affected property taxpayers
    - The Joint Public Hearing replaces the Final Tax Request hearing
- Board approval of the budget is held separately and takes place after the Joint Public Hearing
    - Adopted Budget and required documents must be submitted by Sept 30th. See Budget Filing Requirements listed later in this document.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

**LB 528** passed in 2021 requires each district include – in the district hearing notice to adopt the budget a link to the Department of Education's "Nebraska Education Profile" website to provide their patrons information related statewide receipts/expenditures and to compare cost per pupil and performance with other schools.

In addition, the school district must publish this link on a prominent location of the district website with a brief statement. The website address to include for both requirements is nep.education.ne.gov

**LB 148** passed in 2020 provides new requirements for hearings:

- Budget hearings must be held separately from the regular schedule meeting and cannot be limited by time.
    - *Budget hearing can still be held on the same day as the board meeting to approve the budget.*
- At least three copies of the budget must be available to the public.
- During the hearing, a presentation of key provisions of the proposed budget along with a comparison with the prior year budget. This does not apply to hearings to amend the district budget.
- Reasonable time must be provided during the hearing for all members of the public desiring to speak on the proposed budget.
- The district must record in the minutes how and when the hearing notice was published

After the budget hearing has been held, a board of education has three options:

1. Adopt the budget as originally published (unless a joint public hearing is required).
2. Make changes to the published budget and then vote to adopt (unless a joint public hearing is required).
3. Vote to postpone the motion to adopt the budget in order to further consider the budget.

The board of education may choose to postpone the motion to adopt the budget after conducting the budget hearing. The option to postpone may be to further consider changes to the budget that arise at the budget hearing. There is no requirement to hold another budget hearing prior to adopting the budget when the board of education chooses this option.

**Adopting the Budget**

A majority vote of the board of education is necessary to adopt the budget. If the budget is adopted as published, the budget is ready to be filed. The vote to adopt the budget is **not** conducted during the hearing. The vote can take place during the board meeting held after the hearing or at another board meeting scheduled at a later date.

If the adopted budget differs from the budget originally published, a summary of changes must be published within 20 days after its adoption. The summary should identify the items changed and the reasons for the change. If the Notice of Summary of Changes is published within 20 days from the date the budget is adopted, there is no requirement to publish a notice for another hearing, hold another hearing, and take another vote to adopt the budget.

If a school district fails to meet the 20-day republishing deadline, it must go through the hearing process described on the following page to amend the budget before the budget is considered legally adopted.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

## Budget Filing Requirements

School district budgets must be filed by **September 30** with:

- Auditor of Public Accounts
- County Board, c/o County Clerk
- Nebraska Department of Education

**By September 30th, the school district budget and supporting materials (listed below) *must be uploaded* through the LC-2 System in the NDE Portal. *Hard copies of the budget information mailed in will not be accepted.***
The following materials are included when filing the budget:

- Documents from the School District Budget Form
  - Cover Page through Page 6
  - Schedules A, B, D
  - Interlocal Form
  - Notices of Budget Hearing and Special Hearing (Special Hearing is eliminated it Joint Public hearing was required)
  - Property Tax Resolution
- Proof of Publications for:
  - Notice of Budget Hearing
  - Notice of Special Hearing to Set the Final Tax Request (Eliminated if joint public hearing was required)
- Certification(s) of Taxable Value
- Board minutes showing approval of district budget
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal
  - Paper copy of the LC-2 and the Special Grant Fund List submitted to the Auditor of Public Accounts and the County Clerk

## Correcting the Budget

A budget may be corrected for clerical, mathematical or accounting errors without holding a public hearing if the following conditions are met:

- The board of education discovers the error(s) within 30 days of adopting the budget.
- The correction does not affect the total budget of disbursements and transfers by more than 1%; or
- The correction does not increase the amount of the property tax request.

If the Auditor of Public Accounts notifies a school district of one of these errors, the budget may also be corrected within 30 days without holding a hearing.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

## Amending the Budget

The Nebraska Budget Act does not allow a school district to spend more than the total budget of disbursements and transfers in any budgeted fund. There may be occasions when the adopted budget will not meet the expenditure needs of the school district due to unforeseen circumstances. The budget should be amended whenever it appears expenditures will exceed the total budget of disbursements and transfers in any budgeted fund. School districts should review the LC-2 to help determine the maximum amount available when amending the General Fund.

§13-511 provides the process for amending a budget. The process is similar to the one used to adopt the budget. A notice of Amended Budget Hearing should be published in a newspaper of general circulation within the school district four days prior to the hearing – ***not counting the day of the hearing.*** A copy of the summary of the original adopted budget that was previously published and a copy of the summary of the proposed revised budget should be included in the notice of Amended Budget Hearing.

Information required in the notice of Amended Budget Hearing includes the time, day and place of the hearing, the dollar amount of the proposed change, and the reason for the proposed amendment. The notice of Amended Budget Hearing should state the reason(s) the adopted budget is not adequate to meet the needs of the school district for the fiscal year. A notice of Amended Budget Hearing form may be found in the School District Budget Form provided by the Auditor of Public Accounts.

Whenever it becomes necessary to amend a budget, the fund or funds being amended must balance to Total Requirements must equal Total Resources Available. The amount of property taxes requested cannot be changed if the amendment is adopted after the county board of equalization has set tax levies and the county clerk has delivered the tax list to the county treasurer. The county board of equalization is required to set tax levies on or before October 15. Levies become final on November 5 and cannot be changed.

When a school district refinances a bond, expenditures of the Bond Fund (or Qualified Capital Purpose Undertaking Fund) will likely increase significantly and exceed the budgeted expenditures. In that case, that fund would need to be amended. The actual hearing to amend the budget should be done prior to the actual refinancing process.

If more receipts are received during the year than were budgeted to receive, districts are not required to amend that fund. *Amendments are only required if the district will be spending more than was originally budgeted and approved by the local school board.*

**Hold the Hearing/Adopt the Amended Budget**

The hearing to amend the budget may be scheduled before a regular board meeting. A majority of the board of education is necessary to adopt the amended budget. The vote to adopt the amended budget should occur during the board meeting following the hearing.

# BUDGET PREPARATION, ADOPTION, FILING, AND AMENDING

### File the Amended Budget

When filing the amended budget, submit the following:

- Proof of publication of the hearing to amend the budget.
- Pages of the budget that differ from the previously adopted budget.
    - If the amendment affects the General Fund expenditures or the Allowable Reserves, an amended LC-2 must be submitted to the Department of Education through the NDE Portal. Paper copies of the amended LC-2 should be filed with the Auditor of Public Accounts and the County Clerk.
- Include board minutes showing approval to amend the district budget

**School district budget amendments and supporting materials *must be uploaded* through the LC-2 System in the NDE Portal. *Hard copies of the budget information mailed in will not be accepted*.**

These items must be filed with the following entities:

- Auditor of Public Accounts
- County Board c/o County Clerk
- Nebraska Department of Education

# PROPERTY TAX REQUEST & RESOLUTION

School district budgets are subject to a levy limitation. The levy limitation places a ceiling on the property tax rate that may be assessed against the taxable valuation in a school district. The one percent (1%) County Treasurer Fee and the Delinquent Tax Allowance must be levied within the statutory maximum levy established in §77-3442. School districts may levy above the statutory maximum levy by accessing levy exclusions. A list of these exclusions may be found in the Appendix.

The levy limitations apply to the General Fund, the Special Building Fund, and portions of the Qualified Capital Purpose Undertaking Fund. A list of school district funds may also be found in the Appendix.

The statutory maximum levy is $1.05 plus exclusions per $100 of taxable valuation for school districts.

## Calculating the Property Tax Levy

To calculate a property tax levy, use the following formula:

(Property Tax Request ÷ Assessed Valuation) x 100 = Property Tax Levy

**Calculating the Property Tax Request**

To calculate the amount of a tax request at a specific levy, use the following formula:

(Assessed Valuation x Property Tax Levy) ÷ 100 = Property Tax Request

## Levy Exclusions

The exclusions to the levy limitation [§77-3442(2)(d) and §77-3442(12)] are:

- ***Voluntary Termination Agreements***
  - Incentives paid for voluntary termination agreements with ***certificated TEACHERS beginning September 1, 2017,*** that meet the following stipulations:
    - The value of current and future incentives will not exceed $35,000 in total.
    - All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
    - The voluntary termination agreement was not part of any collective bargaining agreement.
    - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
  - Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with ***certificated STAFF who are retiring prior to September 1, 2017****:*
    - *Prior to July 1, 2009, or*
    - *Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or*
    - *Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.*

- **Special Building Fund** projects commenced prior to April 1, 1996 – The amounts levied to pay for special building fund projects commenced prior to April 1, 1996. Commenced is defined as "any action taken by the school board on the record which commits the board to expend district funds in planning, constructing, or carrying out the project."

- ***Judgments not covered by liability insurance*** – The amount levied for judgments obtained against a political subdivision that are not covered by liability insurance.

- ***Lease-purchase contracts*** *approved prior to July 1, 1998* – Only amounts levied for lease-purchase contracts approved prior to July 1, 1998.

- ***Bonded indebtedness***– The amount levied to retire bonded indebtedness (principal and interest only) that has been approved according to law and secured by a levy on property. This includes repayment of bonds from the General Fund, Bond Fund and Qualified Capital Purpose Undertaking Fund.
  - This exclusion ***does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

## Taxing Funds and Exclusions Specific to the Funds

School districts request property taxes in four funds – General Fund, Special Building Fund, Bond Fund and Qualified Capital Purpose Fund. These are considered the "*Taxing Funds*" of a school district.

The funds are listed below along with exclusions for the fund and any other restrictions on the levy of the fund.

- ***General Fund*** – School districts may access any of the following levy exclusions, unless otherwise noted.
  - Voluntary termination agreements meeting eligibility criteria.
  - Judgments not covered by liability insurance.
  - Only lease-purchase contracts approved prior to July 1, 1998.
  - Bonded indebtedness. (Principal and interest only)
    - ***Does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- ***Bond Fund***
  - Bonded indebtedness. (Principal and interest only)
    - ***Does not include*** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

- ***Special Building Fund***
  - Special Building Fund projects commenced prior to April 1, 1996.
  - Only lease-purchase contracts approved prior to July 1, 1998.
  - There is a statutory maximum levy of 14¢ with board approval and 17.5¢ with voter approval.

# PROPERTY TAX REQUEST & RESOLUTION

- ***Qualified Capital Purpose Undertaking Fund*** (QCPUF) – Bonded indebtedness. (principal and interest only)
  - The statutory maximum levy for the QCPUF is 3¢.
  - QCPUF bonds issued by the board prior to April 22, 2016, can exceed the 3¢ maximum levy but cannot be more than 5.2¢.
  - QCPUF bonds issued in any given year can exceed the 3¢ maximum levy if valuation is lower than the valuation in the year in which the district last issued QCPUF bonds and the 3¢ maximum levy is insufficient to meet the combined principal and interest obligation.
  - QCPUF Projects financed by a bond issued by the board must be for ***existing*** buildings and is limited to 10 years.
  - Includes repayment of Qualified Zone Academy Bonds issued prior to April 22, 2016
  - Includes the bonding authority for Qualified School Construction Bonds

When levies for all of these taxing funds are added together, the total levy must be at or below the maximum levy set forth in §77-3442, ($1.05 per $100 of assessed valuation), unless the school district has accessed one or more of the levy exclusions. When a school district accesses one or more of the exclusions to the levy limitation, the tax levy set by the county board of equalization will be greater than the maximum levy set forth in §77-3442.

A school district may also have a tax levy higher than the maximum levy set forth in §77-3442 if it held a successful election to override the levy limitation. The process to override the levy limitation may be found in the **Exceeding the Levy Limitation** section of this *Budget Text*.

**Other Levy Limitation Considerations**
An additional levy limitation is given for school districts that qualify as “Federal Aid School Districts.” This is defined in §77-3442(2)(e) as “. . . any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” Title VIII of Public Law 103-382 is more commonly referred to as Impact Aid.

As stated in §77-3442(2)(e), any school district that qualifies under this exclusion item can levy in excess of the levy limitation “to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” If a school district thinks it may qualify for this exclusion item, contact the Department of Education, School Finance & Organization Services for further information. The patrons of a school district may vote to exceed the levy limitation also referred to as a *Levy Override*.

# PROPERTY TAX REQUEST & RESOLUTION

## Levy Overrides

### Calling the Election

§77-3444(1) allows a board of education to call for a special election to exceed the levy limitation by a resolution approved by 2/3 of the board of education. Only one resolution per calendar year by the board of education may be submitted to the voters.

The patrons of a school district may call for a special election by submitting a petition signed by at least five percent (5%) of the legal voters of the school district to the board of education. Only one petition may be submitted by the legal voters each year.

The resolution or the petition must include the amount of the excess levy authority being sought, as well as the duration of the excess levy (maximum of 5 years). The county clerk/election commissioner must receive the resolution or petition at least 30 days before the election is held. The notice of the election must be made at least 20 days before the election is to be held. The election must take place prior to October 10 of the first year in which the excess levy would be in effect.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

Whenever a school district is considering holding an election to exceed the levy limitation, the school district should also review its spending authority. The vote to exceed the levy limitation may occur in conjunction with the vote to exceed the budget authority for the general fund budget of expenditures. Both votes may be necessary to give the school district the authority to spend the additional funds generated by a successful election to exceed the levy limitation. Information on combining the elections may be found in the **Exceeding Budget Authority** section of this *Budget Text*. When this situation occurs, specific language should be included in the ballot indicating the board of education is requesting authority to exceed the levy and the budget authority for the general fund budget of expenditures.

Work with the county clerk or election commissioner and legal counsel to develop the ballot language and to conduct the election.

### Ballot Language

The language on the ballot to exceed the levy limitation should include the amount of the levy in excess of the statutory maximum, which budgeted funds the levy override will cover, and the number of years (not to exceed 5 years) for the increased levy. *The ballot should also include whether or not levy exclusion items will be allowed over the excess levy being voted upon*. The school district may also wish to add the total tax levy being requested.

§77-3444(2) provides specific ballot language necessary to exceed the levy limitation. An example of a sample ballot to exceed the levy limitation may be found in the Appendix.

# PROPERTY TAX REQUEST & RESOLUTION

**Approval to Exceed the Levy Limitation**
A successful election to exceed the levy limitation provides a school district the authority to levy an amount not to exceed the maximum levy in §77-3442(2) **plus** the amount of additional levy authority approved in the election **plus** the ability to tax for the levy exclusions. Taxing for the additional levy exclusions is only available if the ballot contained language regarding the ability to tax for the additional exclusions. A copy of the ballot language and a certification of the election results must be filed with the school district's budget.

**Rescinding or Modifying the Excess Levy**
§77-3444(4) states "A political subdivision . . . may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the voters." The requirements for calling the election and approving the rescission or modification are the same as those for approving the original issue.

**Revision of the Hearing Notice for Special Hearing to Set Final Tax Request**
If a property tax request is modified as a result of information from the budget hearing or an error is found in the Hearing Notice for the Special Hearing to Set the Final Tax Request, a district may want to publish a summary of changes for transparency of the district. However, there is no statutory requirement to republish a summary of changes. The summary identifies the changes and the reasons for the change.

**Property Tax Request Resolution**
The final piece of the budget process is the Property Tax Request Resolution. The Property Tax Request Resolution asks for tax dollars based on the total property tax request of the school district. The Resolution setting the property tax request must be certified and forwarded to the county clerk on or before October 13 of the year the tax requests are to apply.

The total property tax request for the current year must remain at the same level or less than the prior year *or the additional information must be disclosed (see next section).* Districts that approve a total property tax request for the current year which is the ***same or less*** than the prior year's total property tax request, the requirements remain the same as in the past:

- Publish the notice of the *Special Hearing to Set Final Tax Request* five days before holding hearing
- Hold the *Special Hearing to Set Final Tax Request* and receive approval by the board
- Hold a board vote to pass a Resolution setting the property tax request. Include the record vote of the governing body in the Resolution.

If a district chooses to approve a total property tax request for the upcoming school year that ***exceeds*** the prior year property tax request, the requirements listed above must be met but the Resolution must include the following additional information. (*See example of Property Tax Resolution in Appendix.)*

- Name of the district.
- Amount of the property tax request for each taxing fund.
- The record vote of the governing body in passing the resolution.
- The total assessed value of the property differs from last year's total assessed value by ___%.
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $___ per $100 of assessed value.
- The (name of district) proposes to adopt a property tax request that will cause its tax rate to be $___ per $100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of district) will exceed last year's by ____percent.

# PROPERTY TAX REQUEST & RESOLUTION

*If the district approves a property tax request for the current year that is more than the previous year without the required information included the Notice of Special Hearing to Set the Final Tax Request and/or without passing a resolution (with the additional information listed above), the levy will be considered an unauthorized levy under § 77-1632. The County Board of Equalization will drop the request to the prior year request and levy when the levies are set on October 15*.

In addition, the *Notice of Special Hearing to Set Final Tax Request* must include the following information:

- Prior year's property tax request and levy.
- Levy rate to fund prior year's property tax request applied to the current valuation.
- Current year's property tax request and levy rate.
- Operating budget for each taxing fund for the prior year.
- Operating budget for each taxing fund for the current school year.
- Certified Taxable Valuation for the prior year.
- Certified Taxable Valuation for the current school year.
- Percentage increase or decrease in valuation from prior year to current school year
- Percentage increase or decrease in levy from prior year to current school year
- Percentage increase or decrease in total operating budget from prior year to current school year

The resolution setting a property tax request under this section shall be certified and forwarded to the county clerk on or before October 13 of the year for which the tax request is to apply. A copy of the resolution should also be submitted to the Auditor of Public Accounts and the Department of Education.

## Timeline for the Property Tax Request

Be sure to confirm that the property tax request that has been approved by school board matches the property tax request and levy that is set by the County Board of Equalization on October 15.

If you find an error in the levies, contact the County Board of Equalization ***immediately*** to correct the information. **On November 5, the property tax request and levy are final and cannot be changed.**

| Date | Activity |
|---|---|
| October 13 | Resolution setting the property tax requests due to County Clerk and Auditor of Public Accounts |
| October 15 | County Board of Equalization sets property tax levies for all taxing funds. |
| **November 5** | **Property tax levies are final.** |

# GLOSSARY

**Access to Prior Year's Unused Budget Authority** – an amount equal to the lesser of 2% of the prior year's adjusted general fund expenditures or the prior year's total unused budget authority. This amount is calculated by the Department of Education.

**Adopted Budget**– the document adopted by a board of education. Provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the budget.

**Amended Budget**– the document that reflects a change in expenditures for any fund. Budgets may be amended through the last day of the school fiscal year (August 31). An amendment should occur whenever it has been determined the amount of budgeted expenditures originally adopted will not meet the financial needs of the school district.

**Applicable Allowable Reserve Percentage** determined by §79-1027. The percentage is based on the average daily membership (ADM) of a school district. Places a limitation on the amount of funds that may be budgeted as necessary cash reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund.

**Assessed Valuation** – certified by the county assessor on or before August 20. Includes all real, personal, and centrally assessed valuation in a school district. Used by the county board of equalization to determine the tax levy for each taxing fund in a school district.

**Basic Allowable Growth Rate** – determined by §77-3446 and §79-1025. The basic allowable growth rate for 2022/23 is 2.5%. May also be referred to as BAGR.

**Budget** – the document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the adopted budget or the School District Budget Form.

**Budget Authority** – the total amount of funds that may be budgeted to be expended during a school fiscal year. In the General Fund, this includes special education expenditures, special grant funds and non-special education expenditures.

**Budget Based Calculation** – a method for determining General Fund certified budget authority found in §79-1023(4). This calculation uses the prior year's budget information, and the ensuing year's Formula Needs.

**Budget Factors Certification** – a document provided by the Department of Education that notifies school districts of their budget authority. Includes required information for preparing the LC-2 for the ensuing school fiscal year.

**Certification of Taxable Value** – the document from the county assessor that certifies the amount of assessed valuation for the school district. A school district that has land in more than one county will receive this document from each county assessor.

# GLOSSARY

**Certified Budget Authority** - the greater of the Budget Based Calculation, the Student Growth Adjustment, or the Formula Needs Calculation for the General Fund. Certified budget authority plus Access to Prior Year's Unused Budget Authority is the amount that must stay within the expenditure limitation.

**Exclusions** – items that are removed from the levy limitation or the General Fund expenditure limitation. Levy limitation exclusions are found in §77-3442 and expenditure limitation exclusions are found in §79-1003(40) and §79-1028.01.

**Expenditure Limitation** – a restriction or limit in General Fund budgeted expenditures for a school district. May also be referred to as the General Fund spending lid.

**Formula Needs Based Calculation** – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the total formula needs certified for the ensuing school fiscal year and the budgeted special education expenditures from the prior school fiscal year.

**General Fund Budget of Disbursements and Transfers** – the total amount of disbursements a school district estimates spending during a school fiscal year. A school district may not exceed this total amount. May also be referred to as General Fund Budget of Expenditures.

**LC-2** – the Lid Computation form. The LC-2 assists a school district in preparing the budget to stay within the statutory expenditure limitation. The LC-2 is available as an online data collection through the NDE Portal. May also be referred to as the Lid Computation Form or the Budget Form LC-2.

**Levy** – the rate at which property is taxed based on each $100 of assessed valuation. Restricted by §77-3442. School districts are under a statutory maximum levy plus exclusions. May also be referred to as the tax rate.

**Levy Exclusions**– items that are removed from the statutory maximum levy calculation. Levy limitation exclusions are found in §77-3442.

**Levy Limitation**– a restriction on the tax requests for all taxing funds for a school district. The statutory maximum levy is $1.05 plus exclusions per $100 of assessed valuation for all taxing funds. Bond Principal and Interest are exempt from the Levy Limitation. May also be referred to as the levy lid.

**Local System**– a learning community, a unified system or a Class III, IV or V school district.

**Nebraska Budget Act**– the portions of state statute (§13-501 through §13-512) that refer to the budget practices and procedures that all political subdivisions must follow.

**Necessary Cash Reserve** – an amount of budgeted funds to provide a stable cash flow during a school fiscal year. Limited by the Applicable Allowable Reserve Percentage (only impacts the General, Depreciation and Employee Benefit Funds) or by 50% of the total expenditures in a budgeted fund less capital outlay.

# GLOSSARY

**Notice of Amended Budget Hearing**– information that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing to amend the current school fiscal year budget, the dollar amount of the amendment, and the reason for amending the budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Contains the proposed amendment to the current school fiscal year budget and also contains a copy of the originally published budget summary. May also be referred to as the Notice of Amended Budget Hearing and Budget Summary.

**Notice of Budget Hearing**– the form that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day and place of a hearing on the ensuing school fiscal year budget. Must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication ***but not the day of the hearing*** in the four-day requirement. Details the total receipts, expenditures, cash reserves, and property tax request for the school district. May also be referred to as the Notice of Budget Hearing and Budget Summary.

**Notice of Special Hearing to Set Final Tax Request**– required by §77-1601.02. Provides notice to the taxpayer of the opportunity to provide input on the amount of property taxes being requested for the upcoming school fiscal year. The hearing notice must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement.

**Notice of Summary of Changes**– information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

**Proof of Publication**– received from the newspaper that provides documentation the notice of hearing was published. May also be referred to as the Affidavit of Publication.

**Property Tax Request**– the total dollar amount of funds that will need to be generated through taxes to meet the needs for the upcoming school fiscal year. Includes county treasurer's commission and an amount for delinquent taxes.

**Property Tax Resolution** – details the amount of property taxes required by the district to meet the needs for the upcoming school fiscal year. Includes the increase in the total operating budget, total tax request for each fund, the percentage increase (or decrease) in assessed property valuation for the district, the tax rate for each taxing fund, and the roll call vote of the board members. This document must be provided to County Clerks by October 13 each year.

**Schedule A –** an attachment to the School District Budget Form. Provides the amount of general fund expenditure exclusions.

**Schedule B** – an attachment to the School District Budget Form. Provides the amount of the total personal and real property tax request that is excluded from the levy limitation. Also calculates the amount of personal and real property tax request that is under the $1.05 levy limitation

**Schedule D** – an attachment to the School District Budget Form. Identifies current year costs and future costs specified in the district superintendent contract. (§79-2401 to 79-2405)

# GLOSSARY

**School District Budget Form**– the document from the State Auditor's Office that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each taxing fund. Required by the Nebraska Budget Act. Also referred to as the budget or budget document.

**Special Education Budget of Disbursements and Transfers**– the estimated General Fund expenditures for special education activities. Includes instructional and transportation costs. May also be referred to as Special Education Budget of Expenditures or Special Education Expenditures.

**School Fiscal Year** –begins on September 1 and ends on August 31.

**Special Grant Funds**– exclusions to the General Fund expenditure limitation. State Board of Education approves the list of special grant funds for each school fiscal year. Special Grants are funds receipted and expended for a specific purpose. Special grant funds do not increase the property tax request for a school district.

**Spending Authority**– the total amount of expenditures actually budgeted in each fund on the School District Budget Form.

**Statutory Maximum Levy** – the maximum levy per $100 of taxable value. The maximum General Fund levy for school districts is $1.05 plus exclusions.

**Student Growth Adjustment** – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the prior year's budget information and the ensuing year's Student Growth Adjustment component of State Aid.

**Student Growth Correction** – a State Aid data component used to determine Student Growth Adjustment budget authority. The difference between the Student Growth Adjustment component of State Aid and the average daily membership for the most recently available complete data year.

**Tax Equity and Educational Opportunities Support Act**– the statutory provisions for calculating and certifying State Aid and Budget Factors to school districts. May also be referred to as TEEOSA.

**Total Budget of Disbursements and Transfers**– the total amount of expenditures required to operate a school district for a school fiscal year. This amount is the maximum a school district may expend. May also be referred to as Total Budget of Expenditures.

**Total Unused Budget Authority**– the prior year's unused budget authority reduced by access to the prior year's unused budget authority and increased by the current year's unused budget authority. Total unused budget authority is calculated on the LC-2 and carries forward into future school fiscal years.

**Unused Budget Authority**– the difference between total allowable General Fund budget authority and total adjusted general fund budget of disbursements and transfers. Unused budget authority is calculated on the LC-2 and is a component of Total Unused Budget Authority.

# BALLOT TO EXCEED LEVY LIMITATION

## Levy Override – Exceeding the Levy Limitation

*Language taken from §77-3444(2)*

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

The ballot may also contain the total levy being proposed and whether levy exclusions will be utilized above the total levy being requested.

> "Shall ***{School district name}*** be allowed to levy a property tax not to exceed ***{Amount}*** cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year ***{Year}*** for the purposes of ***{Choose as many as applicable: general operations; building construction, remodeling or site acquisition; or both general operations and building acquisition, remodeling or site acquisition.}****?*"

Complete the ballot with the following information:

- The name of school district.
- The amount of the proposed increase over the statutory maximum tax levy.
- The numbers of years for the proposed tax levy.
- The purposes for the proposed levy.

# BALLOT TO EXCEED EXPENDITURE LIMITATION

## Exceeding the Expenditure Limit

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

Please note that the amount of additional budget authority is accessed for only the year identified in the ballot language.

> "Shall **(school district name)** be allowed to exceed the certified budget authority for the General Fund Budget of Expenditures prescribed by law and not including the provisions or exclusions found in §79-1028.01 by a sum of (**amount)** dollars for the (year) General Fund Budget of Expenditures?"

Complete the ballot with the following information:

- The name of the school district.
- The budget year of the proposed increase in budget authority.
- The amount of the proposed increase in budget authority.

# PROPERTY TAX RESOLUTION - EXAMPLE

This auto-fill form is available in the School District Budget Document.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. _____**

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of _____ passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of _____ resolves that:

1. The 2021-2022 property tax request be set at:

| | | |
|---|---|---|
| General Fund: | $ | - |
| Bond Fund: | $ | - |
| Special Building Fund: | $ | - |
| Qualified Capital Purpose Undertaking Fund: | $ | - |

2. The total assessed value of property differs from last year's total assessed value by 0 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0 per $100 of assessed value.

4. _____ proposes to adopt a property tax request that will cause its tax rate to be 0 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of _____ will increase or decrease last year's budget by 0 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by _____, seconded by _____ to adopt Resolution #_____.

| Voting yes were: | Voting no were: |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Dated this _____ day of _____, 2021

# BUDGET TIMELINE

| Date | Budget Activity |
|---|---|
| January 31 | Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority. |
| February 23 | ♦ 2022/23 State Aid Certification<br>♦ 2022/23 General Fund Certified Budget Authority and Allowable Reserve Percentage Certification |
| March 15 | Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger |
| April 15 | Reduction in Force deadline |
| Late June | School District Budget Form, LC-2, Budget Text and related documents available |
| August 20 | Assessed valuation certified by county |
| September 5 | Deadline to notify County Clerk if joint public hearing required and supply information |
| September 17-29th | Joint Public Hearing scheduled during this time if required |
| September 30 | Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts, County Clerk. Materials to submit:<br>♦ School District Budget Form (Cover Page through Page 6)<br>♦ Proof of Publications for Notice of Budget Hearing & *Special Hearing to Set Final Tax Request<br>♦ Property Tax Resolution<br>♦ Schedules A, B, D<br>♦ Certification of Taxable Value<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *levy limitation* (if applicable)<br>♦ LC-2<br>• The LC-2 (which includes the Special Grants Fund List) will be submitted online to NDE through the NDE Portal<br>• A paper copy of the LC-2 & Special Grants Fund List will be filed with the Auditor of Public Accounts & the County Clerk<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *expenditure limitation* (if applicable)<br>♦ Board Minutes showing approval of district budget<br>♦ Interlocal Form<br>*Special Hearing notice not needed if Joint Public Hearing was required |
| October 13 | Resolutions setting all tax requests filed. |
| November 5 | Tax requests become final |
| December 31 | Filing deadline for the Report of Joint Public Agency & Interlocal Agreements<br>♦ File with the Auditor of Public Accounts |

# LEVY & EXPENDITURE EXCLUSIONS

| Levy Exclusions | Expenditure Exclusions |
|---|---|
| Voluntary Termination Agreements | Voluntary Termination Agreements |
| Certain Lease Purchase Contracts | |
| Judgments Not Covered by Liability Insurance | Judgments Not Covered by Liability Insurance |
| Special Building Fund Projects | |
| Bonded Indebtedness | |
| | Repairs to Infrastructure Due to Natural Disaster |
| | Distance Education Courses |
| | Retirement Contribution Increase |
| | Retirement Incentive Plan |
| | Staff Development Assistance |
| | Data Transmission Networks Exclusion |
| | Early Childhood Education Grants |
| | New Elementary Attendance Site(s) |
| | Special Grant Funds |
| | Special Education Expenditures |
| | Native American Impact Aid |

# TEMPLATE
# Retirement Contribution Increase

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

*(Current Date)*

Nebraska Department of Education
School Finance & Organization Services

RE: 2022/23 Retirement Contribution Increase
***(List Name of School District and County-District Number)***

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2022/23 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2022/23 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2022/23 LC-2.

| Round to the Nearest Dollar | | |
|---|---|---|
| 2022/23 Staff Salaries Subject to Retirement | 1.10 | |
| Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)* | 1.20 | 0 |
| Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]* | 1.30 | 0 |
| **Requested Retirement Contribution Increase Expenditure Exclusion** *[Subtract amount on Line 1.30 from amount on Line 1.20]* | **1.40** | **0** |

*Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).*

Please feel free to contact me if you have any questions related to this request.

Sincerely,

(Name of Superintendent)
(List Name of School District and County-District Number)

rev. April 2022

Complete four highlighted areas before submitting form.

***Email the completed template to stephanie.degroot@nebraska.gov for State Board Approval.***

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Voluntary Termination Exclusion

## Voluntary Termination Agreements in place *September 1, 2017 and after*

**(Date of Request)**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**(List Name of School District and County District Number)**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

***Voluntary Termination Agreements in place beginning September 1, 2017 for Certificated Teachers and are not part of a Voluntary Termination Agreement resulting from a Collective Bargaining Agreement.***

**Total amount being paid as incentives during the 2022/23 school year for these agreements:**

| | |
|---|---|
| *Total Annual Salary & Benefits of terminating teachers:* | |
| *Total Annual Salary & Benefits of replacement teachers:* | |
| *Net savings over 5 years:* | $ - |

***Expenditure Exclusion Request:*** $ -

This is also verification that the Voluntary Termination Agreements listed above meet all of the qualifying criteria to be utilized as an expenditure exclusions as required in §79-1028.01 & 79-8,142.

**(Name of Superintendent)**
**(List Name of School District and County District Number)**

**Complete all highlighted areas before submitting form.**
**Email the completed templates to stephanie.degroot@nebraska.gov for State Board Approval.**

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Voluntary Termination Exclusion

## Voluntary Termination Agreements in place *prior to September 1, 2017*

**(Date of Request)**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**(List Name of School District and County District Number)**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

**Our request qualifies under the following timeframe criteria:**

1) Amount being paid during the 2022/23 school year for Voluntary Terminations occuring prior to July 1, 2009: _____

2) Amounts being paid during the 2022/23 school year for Voluntary Terminations occuring between 8/31/2011 and 8/31/2013: _____

3) Amounts being paid during the 2022/23 school year for agreements approved prior to the 2017/18 school year: _____

3a) For agreements approved to begin with the 2022/23 year, district must show a net savings in salary and benefit costs over a five year period. Complete info below:

| | |
|---|---|
| Total annual salary & Benefits of terminating staff: | |
| Total Annual Salary & Benefits of replacement staff: | |
| **Net Savings over 5 years:** | $ - |

***Expenditure Exclusion Request:*** **$ -**

**(Name of Superintendent)**
**(List Name of School District and County District Number)**

Complete all highlighted areas before submitting form.
**Email the completed templates to stephanie.degroot@nebraska.gov for State Board Approval.**

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# TEMPLATE
# Early Childhood Education Grant Exclusion

| Eligible Districts for 2022/23 School Year | | 2021/22 Grant Amount | Amount to request as the 2022/23 Expenditure Exclusion |
|---|---|---|---|
| 84-0003 | Stanton Community Schools | $ 107,426 | **$ 110,112** |
| 77-0027 | * Papillion La Vista Community School | $ 50,000 | **$ 51,250** |
| 28-0066 | * Westside Community Schools | $ 130,000 | **$ 133,250** |

* 2020/21 Expansion Grants

*2022/23 Early Childhood Education Grant amounts have been increased by the 2022/23 Basic Allowable Growth Rate (2.5% BAGR) to calculate the amount that can be* requested as the 2022/23 Expenditure Exclusion.

# TEMPLATE
# Early Childhood Education Grant Exclusion

2022/23 Early Childhood Education Grant Expenditure Exclusion Request

(Current Date)

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Early Childhood Education Grant Expenditure Exclusion Request
*(List Name of School District and Co-District #)*

As an eligible school district, we are requesting approval from the State Board of Education for the Early Childhood Education Grant Expenditure in the amount of the 2021/22 Early Childhood Education Grant increased by 2.5% (or Early Childhood Education Expansion Grant) received by the district.

The amount requested as this expenditure exclusion is $ _____

Sincerely,

(Name of Superintendent)
(List Name of School District and Co-District #)

Complete shaded areas before submitting request.

***Email the completed template to stephanie.degroot@nebraska.gov for State Board Approval.***

Template available at: https://www.education.ne.gov/fos/budgeting-school-district/

# SCHOOL DISTRICT FUNDS

The funds available to a school district are listed below. Please refer to the ***Accounting Structure & Users' Manual*** for a detailed explanation on the classification and use of the funds.

**General Fund** – The General Fund finances all facets of services rendered by the school district.

**Depreciation Fund** – A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund.

**Employee Benefit Fund** – An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees.

**Contingency Fund** – A Contingency Fund is authorized by statute and may be established by a school district to fund uninsured losses and legal fees incurred for defense against public losses.

**Activities Fund** – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities.

**School Nutrition Fund** – The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. Formerly School Lunch Fund.

**Bond Fund** – The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest and other related costs.

**Special Building Fund** – A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. Revenue and disbursement transactions related to district-owned teacherages are included in the Special Building Fund. Levy limited to 14¢ but up to 17.5¢ with voter approval.

**Qualified Capital Purpose Undertaking Fund** – A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers, the repayment of a qualified zone academy bond, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for ***existing*** facilities. Effective April 22, 2016, the levy is limited to 3¢. The 3¢ maximum levy can be exceeded if the valuation has decreased, and the bond principal and interest obligation cannot be met with the 3¢ levy.

**Cooperative Fund** – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies.

**Student Fee Fund** – The Student Fee Fund is a separate school district fund, not funded by tax revenue, into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited.

# RESOURCES

Listed below are websites for the Department of Education and other State Agencies. These websites contain information on budgeting, property tax assessment and laws of the State of Nebraska.

**Nebraska Department of Education**
http://www.education.ne.gov

This is the Department of Education website. It contains links to all areas/sections of the Department of Education. Check this website for information and updates to any program administered by the Department of Education.

**Nebraska Department of Education Portal**
http://portal.education.ne.gov/

This is the doorway to all NDE online data collections. It includes the Grants Management System (GMS), the Consolidated Data Collection (CDC), the LC-2 and the Annual Financial Report.

**Finance & Organizational Services**
http://www.education.ne.gov/FOS/

This website contains information and data for School Finance, State Aid, Pupil Transportation, Exempt Schools, Reorganization of School Districts, GMS, and Payment Information.

**NDE Payment Information**
http://www.education.ne.gov/FOS/PaymentInformation/Index.html

This website contains information on all payments made by NDE to a school district. Contact the Department of Administrative Services, Accounting Division (402-471-2581) for information on other payments from the State of Nebraska.

**Auditor of Public Accounts**
http://www.auditors.state.ne.us

This website contains budget and audit information databases, copies of budget forms, a budget timeline and other information related to the budget process for political subdivisions.

**Department of Revenue – Property Assessment Division**
http://www.revenue.ne.gov/PAD/index.html

This website contains information on assessment practices, a calendar of the assessment process and regulations and directives used to assess property.

**Nebraska Legislature**
http://nebraskalegislature.gov/

A comprehensive website containing links to State Statutes, the Nebraska Constitution, the Uniform Commercial Code, and documents and reference materials related to the Nebraska Legislature.

Nebraska Department of Education
School Finance & Organization Services

# 2022/23 School District Budget Timeline

| Date | Budget Activity |
|---|---|
| February 23 | ♦ State Aid Certification<br>♦ Budget Authority & Allowable Reserve Percentage Certification |
| March 15 | Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger |
| April 15 | Reduction in Force deadline |
| Mid-June | School District Budget Form and LC-2 documents available on FOS Website |
| July 1 | LC-2 Collection opens in the NDE Portal – deadline to submit September 30th |
| August 20 | Assessed valuations and real growth percentage certified by Counties |
| *September 5 | Deadline to notify and submit information to County Clerk if Joint Public Hearing required |
| *September 17-28th | Joint Public Hearings scheduled during this timeframe if required |
| *September 30<br>(changed from 9/20) | Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. Materials to submit (scan documents & upload to NDE & APA):<br>♦ From the School District Budget Form<br>• Cover Page through Page 5<br>• Schedules A, B, D<br>• Interlocal Form for *prior school year*<br>• Notices of Budget Hearing and Special Hearing<br>• Joint Public Hearing *(if applicable)*<br>• Property Tax Resolution<br>♦ Certification(s) of Taxable Value<br>♦ Proof of Publications for:<br>• Notice of Budget Hearing<br>• Notice of Special Hearing to Set Final Tax Request<br>♦ Board Minutes showing approval of District Budget<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *levy limitation (if applicable)*<br>♦ Sample Ballot and Certification of Election Results for successful election to override the *expenditure limitation (if applicable)*<br>♦ Copies of the LC-2 & Special Grant Fund List (NDE does not need copies) |
| October 15 | Filing deadline to submit Resolutions setting all tax requests |
| October 20 | County Boards set tax requests |
| November 5 | District Tax Requests become final |
| December 31 | Filing deadline for the Report of Joint Public Agency & Interlocal Agreements<br>♦ File with the Auditor of Public Accounts, if not already submitted with Budget |

*New dates per LB644

Revised 6/22/22

# Voluntary Termination Agreement Expenditure Exclusion Template I

**§79-1028.01**

Two major categories of Voluntary Termination Agreement (VTA) Exclusions that exist for schools are identified by whether t

- were in place **PRIOR** to September 1, 2017.
- occur September 1, 2017 and **AFTER.**

**1. Incentives paid during the 2021/22 year for Voluntary Termination Agreements (VTA) in place and signed PRIOR to 9/1**

- **Incentives paid for VTAs approved within time frames listed below with *certificated STAFF* who are retiring prior**
  - Prior to July 1, 2009, or
  - Occurring on or after the last day of 2010/11 and prior to the first day of the 2013/14 school year, or
  - Occurring on or after the first day of 2013/14 school year. The request must include net cost savings over a five

**2. Incentives paid during the 2021/22 year for Voluntary Termination Agreements for TEACHERS in place and signed after**

- **Incentives paid for voluntary termination agreements with *certificated TEACHERS* beginning 9/1/17, that meet th**
  - The value of current and future incentives will not exceed $35,000 in total.
  - All incentives must be paid within five years of the agreement start date or until the certificated teacher is e whichever comes first.
  - The VTA ***was not*** part of any collective bargaining agreement.
  - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year perioc

**Total amount to be requested as Voluntary Termination Agreements Exclusion:**

- For Voluntary Termination Agreements in place prior to 9/1/17, complete the information on the template provi
- For Voluntary Termination Agreements in place 9/1/17 and after, complete the information on the template pr

Rev 4.27.22

# Information

the VTAs:

**/17:**

**to September 1, 2017:**

year period.

**9/1/17:**

**he following stipulations:**

eligible for medicare --

d.

| | |
|---|---|
| ***$*** | ***89,941.77*** |

Schedule A of the 2022/23 School District Budget Form & will be included on Line B-

ided on the **yellow** tab.

ovided on the **blue** tab.

# Voluntary Termination Agreements
# in place *prior to September 1, 2017*

**(Date of Request)**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**(List Name of School District and County District Number)**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

**Our request qualifies under the following timeframe criteria:**

1) Amount being paid during the 2022/23 school year for Voluntary Terminations occuring prior to July 1, 2009: _____

2) Amounts being paid during the 2022/23 school year for Voluntary Terminations occuring between 8/31/2011 and 8/31/2013: _____

3) Amounts being paid during the 2022/23 school year for agreements approved prior to the 2017/18 school year: _____

3a) For agreements approved to begin with the 2022/23 year, district must show a net savings in salary and benefit costs over a five year period. Complete info below:

| | |
|---|---|
| Total annual salary & Benefits of terminating staff: | |
| Total Annual Salary & Benefits of replacement staff: | |
| **Net Savings over 5 years:** | $ - |

***Expenditure Exclusion Request:*** **$ -**

**(Name of Superintendent)**
**(List Name of School District and County District Number)**

# Voluntary Termination Agreements
# in place *September 1, 2017 and after*

**7/25/2022**

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2022/23 Voluntary Termination Expenditure Exclusion
**Schuyler Community Schools. 19-0123**

The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2022/23 School District Budget Form and will be included on Line B-130 of the 2022/23 LC-2.

***Voluntary Termination Agreements in place beginning September 1, 2017 for Certificated Teachers and are not part of a Voluntary Termination Agreement resulting from a Collective Bargaining Agreement.***

| | |
|---|---|
| **Total amount being paid as incentives during the 2022/23 school year for these agreements:** | $ 89,942 |

| | |
|---|---|
| *Total Annual Salary & Benefits of terminating teachers:* | $ 803,632 |
| *Total Annual Salary & Benefits of replacement teachers:* | $ 632,361 |
| *Net savings over 5 years:* | $ 856,355 |

| | |
|---|---|
| ***Expenditure Exclusion Request:*** | $ 89,942 |

This is also verification that the Voluntary Termination Agreements listed above meet all of the qualifying criteria to be utilized as an expenditure exclusions as required in §79-1028.01 & 79-8,142.

**Daniel J Hoesing**
**Schuyler Community Schools. 19-0123**

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

########

Nebraska Department of Education
School Finance & Organization Services

RE: 2022/23 Retirement Contribution Increase
***Schuyler Community Schools. 19-0123***

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2022/23 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2022/23 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2022/23 LC-2.

| **Round to the Nearest Dollar** | | |
|---|---|---|
| 2022/23 Staff Salaries Subject to Retirement | 1.10 | 13,648,938 |
| Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)* | 1.20 | 1,348,515 |
| Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]* | 1.30 | 1,003,197 |
| **Requested Retirement Contribution Increase Expenditure Exclusion** *[Subtract amount on Line 1.30 from amount on Line 1.20]* | **1.40** | **345,318** |

*Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).*

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Daniel J Hoesing
Schuyler Community Schools. 19-0123

rev. April 2022

# Budget Form Instruction Manual

This Manual is provided to assist Nebraska political subdivisions in preparing/completing their Budget Forms in compliance with State Statutes. The information contained within is intended to be consistent with relevant State Statutes.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

State Capitol, Suite 2303
Lincoln, Nebraska 68509-8917

Phone: 402-471-2111
Fax: 402-471-3301

**Questions - E-Mail:** Jeff.Schreier@nebraska.gov
**Website:** auditors.nebraska.gov
**Submit Your Budget Online:** From website choose "Submit your Audit or Budget" from left side. Follow the steps.

4-11-2022

# TABLE OF CONTENTS

**SECTION 1** Checklist of Items to be Completed and Submitted
(Page 1)

**SECTION 2** Overall Basic Budget Information
(Pages 2 - 5)

**SECTION 3** Budget Form Instructions
(Pages 6 - 12)

**SECTION 4** Setting the Levy and Levy Limits
(Pages 13 - 14)

# Checklist of Items to be Completed and Submitted

The complete budget document is due by **SEPTEMBER 30th**, it should include the following:

1. **Page 1 (Cover Page)**:
   - ☐ Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
   - ☐ Outstanding Bonded Indebtedness Section was completed. ***(If Applicable)***
   - ☐ Audit Waiver request is indicated by checking the box.
   - ☐ **SID's Only** - Complete the Date the SID was formed if Less than 5 years old.
   - ☐ Total Certified Valuation was completed.
   - ☐ Joint Public Agency & Interlocal Agreements is indicated by checking the box.
   - ☐ Trade Names, Corporate Names & Business Names is indicated by checking the box.
2. **Page 2 (Budget Form)**:
   - ☐ Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
   - ☐ Column 1, Line 30 agrees to Column 2, Line 5.
   - ☐ Column 2, Line 30 agrees to Column 3, Line 5.
   - ☐ Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
   - ☐ Transfers IN (Line 16) agree to Transfers OUT (Line 28).
   - ☐ Cash reserve is 50% or less, or explained on page 2-A
3. **Page 2-A (Transfer Page, *If Applicable*):**
   - ☐ Transfers noted on Page 2, Column 2 are explained.
4. **Page 3 (Correspondence Page):**
   - ☐ Correspondence Information is completed, indicating Contact For Correspondence.
5. **Page 4 (Lid Supporting Schedule):**
   - ☐ Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
   - ☐ Other Restricted Funds agree to amounts in Column 3, Page 2.
   - ☐ Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
   - ☐ Line (7) agrees to Line (11).
6. **Pages 5 (Lid Computation Form):**
   - ☐ Line (1) agrees to last year's budget Page 6, Line (8).
   - ☐ Line (10) is greater than or equal to zero.
7. **Page 6 (Capital Improvements)*:***
   - ☐ Listing of capital improvement projects being used as a lid exemption. Total agrees to amount used as Lid Exemption (Page 4, Line 10)
8. **Page 7 (Levy Limit Form, *If Applicable*):**
   - ☐ Total Personal and Real Property Tax Request (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.

**Attachments:**

- ☐ Certification of Valuation(s). (From County Assessor)
- ☐ Board minutes approving Budget.
- ☐ Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- ☐ Board minutes documenting request for Audit Waiver. ***(If Applicable)***
- ☐ Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. ***(If Applicable)***
- ☐ Special election Sample Ballot and Results or townhall meeting Record of Action. ***(If Applicable)***
- ☐ **(Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. ***(If Applicable)***
- ☐ Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- ☐ Report of Interlocal Agreements and Trade Names. Due on or before September 30th.
- ☐ Fire Districts & Townships (If Requesting Audit Waiver: All items noted on the "Checklist" tab of the budget forms are included with budget submission.

# Overall Basic Budget Information

## 1. Required Filers

Does your subdivision need to file a budget? **Please read the following carefully.**

***Will your subdivision have a property tax request or receive state aid as defined in section 13-518 for the budget year?***

**YES** – You will be required to file a budget.

**NO** – Complete the ***Budget Waiver Form*** and mail or submit form online. You are finished with the requirements of the Nebraska Budget Act for this budget year.

**REMINDER**: Your political subdivision will still be required to file the following:

- An audit or request an audit waiver. If requesting an audit waiver, please complete a separate Audit Waiver Form.
- The Report of Joint Public Agency and Interlocal Agreements due on or before September 30th.

## 2. Budget Filing Date

**Budgets are due September 30th** – Budget documents must be filed with the following:

The County Board (c/o County Clerk)

The Auditor of Public Accounts

- **Mail** – PO Box 98917 – Lincoln, Nebraska 68509.
  -or-
- **Submit Online** – From our website (www.auditors.nebraska.gov) select "Submit your Audit or Budget" from the left side. Follow the steps on the website.

When submitting/mailing budget documents **we strongly recommend** the documents be securely stapled or clipped together.

**Reminder**: Don't forget to make a copy for your records.

## 3. Forms



### How Do I Get My Budget Forms?

Budget forms may be downloaded and printed from the Auditor of Public Accounts website at:

**auditors.nebraska.gov**

Click on "Budget Forms and Information" from the "Local Government" button on the left side of the screen. Then select "Click Here for Budget Forms." Select your type of subdivision (i.e. SIDs, General Budgets) from the list. If your specific subdivision is not listed you will need to use General Budget Form. This page includes everything you need to complete your budget filing, including sample forms, budget document which includes supporting schedules and notices, and an Excel version of the budget document.

Budget items are available in **Microsoft Excel** complete with formulas.

- To utilize, click on the link for the Excel version of the budget you need and save the file to your computer.

If you are not able to print or download the necessary forms, please contact us by:
Phone: (402) 471-2111, Fax: (402) 471-3301, or E-Mail: Jeff.Schreier@nebraska.gov.

## 4. Notice/Hearing Requirements

**Budget Hearing – All Subdivisions** – State Statute Section 13-506 outlines what must be included in the Budget Hearing Notice.

- The budget information may be published in a summary format, but detail information must be available for public review.
- We have provided a sample form for the Notice of Budget Hearing which includes detailed instructions.
- Notice can be given in one of the following methods:
    - Published in a newspaper of general circulation within the governing body's jurisdiction. Publication must be at least four days prior to the date of the hearing. You can include the day of publication, but not the day of hearing. You must include a copy along with the affidavit of publication of the Budget Hearing Notice.
    - Posted at the governing body's principal headquarters. This option is available only if the total budget of disbursements and transfers does not exceed $10,000. Please provide details of where and when your notice was posted.

*Budget Hearing Procedures*

The following requirements apply to the Budget Hearing:

- Budget hearing must be held separately from regular scheduled meeting and cannot be limited by time.
- At least 3 copies of budget must be available to the public
- Presentation must be given outlining key provisions of the proposed budget, including, but not limited to, a comparison with the prior year budget.
- Any member of public desiring to speak on the proposed budget shall be allowed to address the governing body and given a reasonable amount of time to do so.

**Special Hearing to set Property Tax Request**

- Required by State Statute Section 77-1632
- Villages, ESUs, Learning Community, NRDs, and SIDs are required to hold this hearing.
    - Cities, Counties, Community Colleges, and School Districts are required to hold this hearing if their property tax request does not exceed the Property Tax Request Act's allowable growth percentage (2% plus real growth percentage). If a City, County, Community College, or School District has a property tax request that exceeds the allowable growth percentage, the Joint Public Hearing is held in-lieu of the Special Hearing to set Property Tax Request. See following information regarding Joint Public Hearing requirements.
- Notice must be published. Publication must be at least four days prior to the date of the hearing. You can include the day of publication, but not the day of hearing. You must include a copy along with the affidavit of publication of the Special Hearing to Set Property Tax Request Notice.
- Hearing may be held on the same day as the Budget Hearing, as long as notice has been given for both hearings

***NOTE:*** *A sample of a combination notice, which combines the information for the two hearings can be found as a sheet tab in Excel and in the Samples Packet.*

**NEW - Joint Public Hearing – Applies to Counties, Community Colleges, School Districts and Cities that intend to increase their property tax request by more than the allowable growth percentage.**

***Note:* New form has been added to the Budget Forms to calculate whether or not your political subdivision is subject to the Joint Public Hearing and postcard notification requirements found in the Property Tax Request Act.**

- Property Tax Request Act found in Section 77-1630 to 77-1634.
- Counties, Community Colleges, School Districts, and Cities are required to participate in Joint Public Hearing and be included in postcard notification if property tax request increases by more than the allowable growth percentage (2% plus real growth percentage provided by County Assessor).
- Political Subdivisions required to attend the Joint Public Hearing are not required to hold the Special Hearing to set Property Tax Request. The Joint Public Hearing is held in-lieu of this hearing.
- Each political subdivision required to participate in Joint Public Hearing must designate one representative to attend the Joint Public Hearing. If political subdivision includes valuation in more than one county, the political subdivision is required to attend the Joint Public Hearing in the County where the political subdivision's principal headquarters are located. The representative is not required to be a Board member.
- Joint Public Hearing must be held between September 17th and 28th. Joint Public Hearing must be held after 6 p.m. local time on the relevant date. The County Clerk, or designee, is responsible for organizing the Joint Public Hearing, and notifying the participating subdivisions of the date, time, and location the hearing will be held.
- Representative from each political subdivision must provide a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage. The presentation is required to include, at a minimum:
    - The name of the political subdivision
    - The amount of the property tax request
    - The following statements:
        - The total assessed value of property differs from last year's total assessed value by ..... percent
        - The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $..... per $100 of assessed value
        - The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be $..... per $100 of assessed value
        - Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by ..... percent
        - To obtain more information regarding the increase in the property tax request, citizens may contact the (name of political subdivision) at (telephone number and email address of political subdivision).
- Any member of public desiring to speak on the proposed budget shall be allowed to address the governing body and given a reasonable amount of time to do so.

**Joint Public Hearing Notice Requirements:**

- Notice of Joint Public Hearing must be provided by: 1) County Assessor sending postcard to all affected property taxpayers; 2) posting notice of the hearing on the County's website (only required if County has population of more than 25,000); and 3) County Clerk publishing notice of the hearing in a legal newspaper of general circulation in the relevant County.
- Each political subdivision that intends to increase property tax request by more than the allowable growth percentage (2% plus real growth percentage provided by County Assessor), must provide phone number and proposed tax request to County Clerk by September 5th.
- County Clerk must forward information to County Assessor by September 10th.

- County Assessor responsible for mailing postcard to all property owners impacted by the proposed tax increases in excess of the allowable growth percentage. Postcards must be mailed at least seven calendar days before the Joint Public Hearing.

## 5. If the Budget Adopted is Different than the Previously Published Budget

- **Notice of the Summary of Changes must be made within twenty days** after its adoption setting forth the items changed and the reasons for such changes.
  - The notice of the summary of changes must be provided in the same manner as the original notice of budget hearing (published or posted).
  - No public hearing is required as long as the summary of changes is published within twenty days.
- If a notice of the summary of changes is not provided within twenty days; the budget has not been legally adopted. The governing body must conduct another budget hearing, giving proper notice, and re-adopt its budget

## 6. If the Budget Contains a Clerical, Mathematical, or Accounting Error

State Statute Section 13-511 allows certain corrections to be made without having a public hearing. Section 13-511 states within thirty days after the adoption of the budget, a governing body may, or within thirty days after notification of an error by the State Auditor, a governing body shall, correct an adopted budget which contains a clerical, mathematical, or accounting error.

If the error does not affect the total amount budgeted by more than one percent, or increase the amount required from property taxes; no public hearing is required for such a correction.

## 7. Amending a Previously Adopted Budget

Political subdivisions have the ability to amend their previously adopted budget during the fiscal year if unanticipated circumstances arise. By law, the total budget of disbursements and transfers per the adopted or amended budget cannot be exceeded. Keep in mind it is not possible to change the amount of property taxes after the levies are finalized.

State Statute Section 13-511 specifies the requirements necessary to amend the budget. A public hearing must be held with notice given at least four days in advance. The notice must be given in the same manner as the original budget hearing (published or posted), and the notice must include the following:

- The time and place of the hearing.
- The amount in dollars of additional or reduced money required and its purpose.
- A statement setting forth the nature of the unanticipated circumstances and, if the budget is increased, why the previously adopted budget cannot be reduced during the remainder of the year.
- A copy of the summary of the originally adopted budget previously published.

Additional budget amendment instructions are available on the Auditor of Public Accounts website, along with sample notice forms.

**A copy of the revised budget as adopted must be filed with the County Board and the Auditor of Public Accounts.**

## 8. Cover Page (Page 1)

A. Complete the name of the political subdivision and the dates of the budget period. If using Excel version, input name and hearing dates and time on first sheet tab labeled "Basic Data Input."

B. Complete the Personal and Real Property Tax Required section.

*Separate the personal and real property tax amount required for payment of principal and interest on bonds and the amount required for all other purposes as required by State Statute Section 13-508.*

C. Complete the Outstanding Bonded Indebtedness section as of the **beginning of the fiscal year**.
- Complete **only** if bonds have been issued.
- Input the dollar amount your political subdivision still owes for principal and interest payments.

D. Complete the Budget Document to be used as the Audit Waiver section.
- Political subdivisions that have the ability to request an audit waiver can use the Budget Document for the audit waiver request.
  - Column 2, page 2 must be completed using actual numbers.
  - Minutes must be attached documenting the waiver was requested by the board.
  - DO NOT submit a separate Audit Waiver Request Form.

E. Complete the Interlocal Agreement section. All political subdivisions must file the Report of Joint Public Agency and Interlocal Agreements with the Auditor of Public Accounts by September 30th each year. If your political subdivision was not a party to any interlocal agreements during the period July 1 through June 30, please mark the box. If the political subdivision was a party to an Interlocal Agreement please submit the separate report to the Auditor of Public Accounts.

F. Complete the Trade Name section. All political subdivisions must file the Report of Trade Names, Corporate Names, and Business Names with the Auditor or Public Accounts by September 30th each year. If your subdivision operated a function under a name other than the name of the political subdivision, you need to report those names on the separate Trade Name Report. For example, if ABC City operated a hospital under the name Memorial Hospital, than they would need to report that name on the Trade Name Report.

G. **SIDs Only** – If the Sanitary and Improvement District is less than 5 years old, please check the box and note the date the SID was formed. The Lid on Restricted Funds and Levy Limit **will not** apply.

## 9. Total All Funds (Page 2) (Counties see forms)

Your political subdivision is only required to file your budget information in summary format. If your political subdivision has more than one fund, the General Budget Form Worksheet tab in the excel file may be helpful. All activity must be reported on this page no matter how many funds you use for accounting purposes.

### A. Beginning Balances:

- Net cash balance – includes any cash on hand, and checking account balances at the beginning of the year.
- Investments – CD's, savings accounts, etc.
- County Treasurer's Balance – Required by State Statute Section 13-504
  - Contact your County Treasurer to obtain this balance.
  - Balance should be included in receipts.

- For example, if your Treasurer's balance at June 30, 2022, is $5,000, you would need to include the $5,000 as receipts for the year ending June 30, 2022. This will increase your ending balance by $5,000 and when you breakout your beginning balance for the budget year it would be included as the County Treasurer's Balance.

## B. Receipts:

Receipts include the following:

- Personal and Real Property Taxes
  - Should be adjusted to include the County Treasurer's balance. The calculation for Property Tax Receipts is as follows: (Personal and Real Property Taxes received by the subdivision) + (Year end County Treasurer's Balance) – (Beginning County Treasurer's Balance)
- Federal Receipts
- State Receipts
  - Motor Vehicle Pro-Rate
  - State Aid
  - Property Tax Credit
  - Other – Any receipts from the state not identified above including Homestead Exemption.
- Local Receipts
  - Nameplate Capacity Tax
  - In Lieu of Tax
  - Other – Any receipts from other local sources not identified above including registered warrants.
- Transfers
  - **Must** agree to Transfers Out in the Disbursements and Transfers Section.
  - Separate between surplus fees and other transfers
- Total Resources Available is the total of the Beginning balances plus all receipts.
- Total Resources Available must equal Total Disbursements & Transfers plus Cash Reserve to present a Balanced Budget. YOU MUST PRESENT A BALANCED BUDGET.

## C. Disbursements & Transfers (Municipalities see Specific Guidelines):

- Disbursements include the following:
  - Operating Expenses – General expenses of the subdivision
  - Capital Improvements
    - Acquisition of real property (land/buildings)
    - Improvements of real property
  - Other Capital Outlay – Inventory items such as equipment and vehicles
  - Debt Service
  - Judgments
  - Transfers
    - **Must** agree to Transfers In found in the Receipts Section.
    - Separate between surplus fees and other transfers
- Total Disbursements & Transfers – For the budget column, this is the amount legally available to be spent by the political subdivision during the fiscal year upon the adoption of the budget.

### D. Balance Forward/Cash Reserve:

- Balance Forward (Columns 1 and 2) is the difference between Total Resources Available and Total Disbursements & Transfers. This amount must agree to the Subtotal of Beginning Balances for the next year.
- Cash Reserves (Column 3) are an extremely important element of budgeting and provide a stable flow of cash during your fiscal year. By law, you are entitled to a cash reserve not to exceed fifty percent of the Total Budget of Disbursements & Transfers less transfers and capital outlay. The fifty percent cash reserve limit does not apply to money held in a special reserve fund.

### E. Property Tax Recap

- Tax from Line 6 – The amount of personal and real property tax your political subdivision budgeted to receive in the Receipts section of the budget.
- County Treasurer's Commission – The County Treasurer receives a percentage collection fee (commission) from tax collections received in that office.
  - 1% for municipalities, community colleges, educational service units, natural resources districts, drainage districts, SID's, and irrigation districts.
  - 2% for all other political subdivisions
- Total Property Tax Requirement – Sum of the above items, must agree to the Personal and Real Property Tax Request on page 1.

## 10. Page 2-A

- Levy Setting Purposes
  - Used to break down the property tax request between levying funds.
  - This page assists the County Clerk in setting levies for individual funds of the subdivision.
- Documentation of Transfers
  - Indicate what fund the monies were transferred from, what fund they were transferred to, amount of the transfer, and the reason for the transfer.

## 11. Correspondence Information

**E-Mail Addresses** – The Auditor of Public Accounts communicates with political subdivisions by e-mail whenever possible. Please provide a current e-mail address that is actively monitored whenever available.

**Board Chairperson** – Include name of the Board Chairperson of the governing board. NOTE: If Budget Document is to be used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included for the Board Chairperson, notification will be mailed via the US Mail to the entity address.

**Preparer** – Include the name, phone number, and e-mail address of the individual who prepared the budget document.

**Who To Contact with Questions** – Please indicate whether questions regarding the Budget Document and/or Audit Waiver should be directed to the Board Chairperson, Preparer, or Other Contact.

**Other Contact** – If you would like to have someone other than the Board Chairperson or Preparer contacted with questions regarding the Budget Document and/or Audit Waiver complete the "Other Contact" area.

**Changes in Contact Information** – If there is a change in any of the Correspondence Information or you obtain a new e-mail address after submitting your budget form, please contact our office so we can maintain the most current information.

## 12. Lid Supporting Schedule

The budget limitations have been incorporated into State Statute Sections 13-518 through 13-522. The Lid Supporting Schedule is used to calculate restricted funds applicable to the lid limitation.

**Restricted Funds**

- As the limitation is on "budgeted" restricted funds, you need to compare the current budgeted amount to the prior year actual amount when budgeting these receipts on page 2.

- State Statute Section 13-518 defines restricted funds as:
  - Property Tax – Includes Real Estate and Personal Property
  - Payments In Lieu of Property Tax
  - Local Option Sales Tax
  - Motor Vehicle Tax
  - State Aid (see Section 13-518(7))
    - All governmental units - aid paid pursuant to section 60-3,202 (Pro-Rate Motor Vehicle) and 77-3523 (Homestead Exemption). ***Note: Homestead Exemption should not be budgeted as a separate line item. It is included within Property Tax.***
    - Community Colleges - aid paid pursuant to Community College Aid Act (section 85-2231 to 85-2237).
    - Educational Service Units - State aid appropriated under section 79-1241 (Aid for Core Services and Technology Infrastructure).
    - Local Public Health Departments - aid as distributed under section 71-1628.08 (County Public Health Aid).
    - Municipalities – aid paid pursuant to sections 39-2501 through 39-2520 (Highway Allocation and Incentive Payments), 60-3,190 (Motor Vehicle Fee), 77-27,139.04 (Municipal Equalization Aid), and insurance premium tax.
    - Counties - aid paid pursuant to sections 60-3,190 (Motor Vehicle Fee), 77-27,223 through 77-27,227 (License or Occupation Tax), 29-3933 (Indigent Defense Services), and insurance premium tax.
  - Surplus Fees
    - The transfer of a user fee, permit fee or regulatory fee which is used to fund a service or function not directly related to the earning of that fee. *Surplus Fees can be used for other functions without being transferred to another fund.*
  - Prior Year Budgeted Capital Improvements that were used as a lid exception on LID Supporting Schedule, but were not spent and are not expected to be spent for capital improvements.

- **All amounts should agree to the amounts budgeted to be received on page 2.**

**Lid Exceptions**

If budgeted to be paid for with restricted funds, the following items are lid exceptions:

Capital Improvements – Must include listing of projects. Defined as follows:

i. Acquisition of real property (land/buildings).
ii. Improvements on real property.

Retirement of Bonded Debt

Retirement of bank loans and other financial instruments entered into before July 1, 1999, for *Fire Districts* only.

Retirement of interest-free loans from the Department of Aeronautics for *public airports* only.

Interlocal Agreement(s)/Joint Public Agency Agreement(s).

Repairs to infrastructure damaged by a natural disaster. The disaster must have been declared a disaster pursuant to the Emergency Management Act.

Judgments. Except judgments or orders from the Commission of Industrial Relations, and only to the extent that such judgment is not covered by liability insurance.

Property Tax Refunds

Firefighter Cancer Benefits. Restricted funds budgeted to pay benefits under the Firefighter Cancer Benefits Act (State Statute Section 35-1002 to 35-1010).

Public Safety Communication Project. State Statute Section 86-416 allows a *fire district* or municipality to have a special tax for a Public Safety Communication Project. The special tax has the same status as Bonded Indebtedness. Board minutes **must** be attached.

Ground Water Management. A *NRD* can exclude the dollar amount by which restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management Act exceed its restricted funds budgeted to administer and implement ground water management activities and integrated management activities for fiscal year 2003-2004.

Public Facilities Construction Projects. State Statute Sections 72-2301 through 72-2308 allows bonds to be issued to finance Public Facilities Construction Projects. Resolution must be attached. Review the statutes to determine if applicable for your type of political subdivision.

When determining lid exceptions there are many factors that can only be determined by using your own judgment. For example, it may not be clear if an item is budgeted to be paid for with restricted funds or non-restricted funds. This should be discussed with the governing board if you are unsure. **Be sure not to claim lid exceptions that exceed the total amount of restricted funds.**

**Total Restricted Funds for Lid Computation** is calculated by taking the Total Restricted Funds (A) minus the Total Lid Exceptions (B)

## 13. Lid Computation Form (ESU's & Community Colleges see form)

The law says no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable increases.

The current year Restricted Funds authority is calculated by carrying forward the prior year authority and applying applicable increases as follows:

- **Option 1 – This option will be used by most political subdivisions. Your subdivision did not hold a townhall meeting last year to exceed the lid.**

  Line (1) – Restricted Funds Authority (Base Amount) is equal to the Total Restricted Funds Authority from last year's Lid Computation Form

- **Option 2 – This option will only be used if a vote was taken last year at a townhall meeting to exceed the lid on restricted funds for one year.**

  Line (A) – Line (1) of last year's Lid Computation Form.
  Line (B) – Total Allowable Percent Increase from prior year's Lid Computation Form less the Townhall Meeting approved increase from prior year's Lid Computation Form.
  Line (C) – Dollar amount of allowable increases excluding the vote taken equals Line (A) multiplied by Line (B).
  Line (1) – Calculated Restricted Funds Authority (Base Amount) is equal to Line (A) plus Line

- **Allowable Increases**

  Base Limitation - All political subdivisions have the ability to increase their base of restricted funds by 2.5%.

  Allowable Growth – Growth per the Assessor (noted on current year Certification of Valuation) divided by the prior year's Total Valuation less 2.5%.

  Additional 1% - An additional 1% increase is allowed if at least 75% of the governing body votes to approve the increase. **If a 1% increase is approved, a copy of the resolution or board minutes documenting that at least 75% of the governing body approved the increase must be attached to the lid computation form.**

  Special Election - A governmental unit may exceed the applicable allowable growth percentage by an amount approved by a majority of legal voters on the issue at a special election. **If a special election is held, a ballot sample and election results must be attached to the lid computation form.**

  Townhall Meeting - In lieu of the election procedures, any governmental unit may exceed the allowable growth percentage by an amount approved by a majority of legal voters at a meeting of the residents. **Increased authority obtained from a townhall meeting is for one year only. Option 2 must be used on next year's Lid Computation Form.** The following requirements must be met to obtain increased authority at a townhall meeting.

  - Notice of the meeting must be published at least 20 days prior to the meeting.
  - At least 10% of the registered voters shall constitute a quorum for purposes of taking action.
  - If a majority of the registered voters at the meeting vote in favor of exceeding the lid, a copy of the record of that action shall be forwarded to the Auditor of Public Accounts along with the budget document.
  - A record shall be made of the registered voters residing in the political subdivision or village who are present at the meeting. The method of voting at the meeting shall protect the secrecy of the ballot.

- **Unused Restricted Funds Authority**
  The total unused restricted funds authority is calculated on the lid computation form.

  - Must be greater than or equal to zero.
  - Must be included in the Notice of Budget Hearing.

## 14. Consequences of Noncompliance with Budget Limits

State Statute Section 13-522 states if the Auditor of Public Accounts determines from the budget documents that a governmental unit is not complying with the budget limits, the following shall occur:

- The Auditor shall notify the governing body of this determination and notify the State Treasurer of the noncompliance.

- The State Treasurer shall then suspend distribution of State aid allocated to the governmental unit until the budget has been corrected.
  - The funds will be held for six months until the governmental unit complies.
  - If the governmental unit complies within the six month period it shall receive the suspended funds.
  - After six months, the suspended funds shall be forfeited and shall be redistributed to other recipients of the State aid.

## 15. Consolidating Property

For governmental units that have consolidated, the calculations made for the consolidating units shall be made based on the combined total of restricted funds, population, or full-time equivalent students of each governmental unit.

## 16. Transfer of Financial Responsibility

If a governmental unit transfers the financial responsibility of providing a service financed in whole or in part with restricted funds to another governmental unit or the State, the amount of restricted funds associated with providing the service shall be subtracted from the last prior year's total of budgeted restricted funds for the previous provider and may be added to the last prior year's total of restricted funds for the new provider. Please provide information regarding with whom services were combined.

## The procedures for setting levies are as follows:

- ✓ On or before August 1, all political subdivisions subject to county or municipal levy authority shall submit a preliminary request for levy allocation to the county board, city council, or village board. The preliminary request shall be in the form of a resolution. **If the political subdivision fails to make a preliminary request, they will not have the ability to override the levy allocation.**

- ✓ On or before September 1, each county board, city council, or village board shall adopt a resolution which determines a final allocation of levy authority and forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions. No final levy allocation shall be changed after September 1 except by agreement between the county board, city council, or village board and the governing body of the political subdivision.

- ✓ School districts, community colleges, natural resources districts, educational service units, municipalities, sanitary and improvement districts older than five years, learning community and counties are subject to the levy limits established in State Statute 77-3442.

- ✓ A political subdivision may exceed the levy limits established or the final levy allocation determined by the county board, city council, or village board by a majority of registered voters voting in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits or final levy allocation must be approved prior to October 10. A governing body may pass no more than one resolution calling for an election during any one calendar year.

- ✓ In lieu of the election procedures, political subdivisions subject to allocation by a county or municipality, and villages, may approve a levy in excess of the limits or final allocation for a period of one year at a meeting of the residents. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum. If a majority of the registered voters present at the meeting vote in favor of exceeding the limits or final allocation, a copy of the record of that action shall be forwarded to the county board prior to October 10.

  **NOTE:** *If a majority of the voters at a townhall meeting reject an override, the political subdivision cannot subsequently call for a public election. The number of levy override elections called by a citizen petition is limited to one per year.*

- ✓ The governing body of the county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college must pass by a majority vote a resolution or ordinance setting the tax request on or before October 15.

- ✓ The political subdivision must conduct a special hearing and a notice of the special hearing must be published in a newspaper at least four days prior to the hearing. This special hearing is not the same as the hearing to adopt the budget, and it must be published, even if the notice of budget hearing was posted. If a County, City, Community College, or School District has a property tax request in excess of the Property Tax Request Act's allowable growth percentage, a Joint Public Hearing is held in-lieu of this hearing. See additional information regarding the Joint Public Hearing in Section 2 of this manual.

- ✓ The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year; the certified taxable valuation under section 13-509 for the current year; and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the

current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

- ✓ The levy process could include a vote of the people and a special hearing to change the property tax request. If the property tax request is changed (higher or lower), the county, municipality, school district, sanitary and improvement district, natural resources district, educational service unit, or community college must hold a special hearing.

- ✓ **Counties, Community Colleges, School Districts and Cities only:** If a County, Community College, School District, or City increases the property tax request by more than the Allowable Growth Percentage set out in the Property Tax Request Act, the political subdivision must satisfy the Joint Public Hearing and Postcard notification requirements. See Section 2 ("Notice/Hearing Requirements") above for additional information.

- ✓ The County Board of Equalization will levy the necessary taxes on or before October 20. The levy shall include an amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified. The County Board of Equalization is responsible in determining levies because the political subdivisions are only working with tax requests.

## Levy Limit Form

Who must complete this form?

Counties
City and Villages
School Districts
Educational Service Units;
Natural Resources Districts;
Community Colleges;
Learning Community, and;
Sanitary and Improvement Districts

For detailed information, see information on the form.

# Political Subdivision Budgets – Frequently Asked Questions

These frequently asked questions are provided to assist Nebraska political subdivisions by answering common questions that may arise while preparing/completing their budget. The answers contained within are intended to be consistent with relevant State statutes.

Political subdivisions should consult with their legal counsel on all matters involving the legal interpretation of the State statutes.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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## General Questions:

- **Does my subdivision need to file a budget?**

If your political subdivision asks for property taxes or receives State Aid as defined in section 13-518, you are required to complete the budget forms.

If your political subdivision will not have a property tax request or receive State Aid, you only need to complete the Budget Waiver form to satisfy the budget filing requirement. If your political subdivision is not involved in any Interlocal Agreements, please mark "No" on the Budget Waiver Form. If your political subdivisions is involved in Interlocal Agreements, you must also file the Interlocal Agreement report with our office by September 30th.

You are also still required to meet the audit or audit waiver requirement.

- **When and where do I file my budget?**

When: Budgets need to be postmarked on or before September 30th each year.

Where: Budgets are filed with the Auditor of Public Accounts and the County Board (c/o County Clerk). School Districts also must submit their budget to the Nebraska Department of Education. For our office (the Auditor of Public Accounts) there are two ways to file your budget; however, please only submit your budget by one of these methods:

**Mail** – Submit a paper copy of your budget including any attachments necessary that are securely stapled together to: PO Box 98917 – Lincoln, NE 68509-8917.

**Submit Online** – From our website (auditors.nebraska.gov) select "SUBMIT your Audit or Budget" from the left side of the screen and follow the steps. You can upload up to three PDF files that contain your budget along with any attachments.

Budgets submitted through the website will receive a confirmation of receipt. Our office will not provide a confirmation of receipt for budgets submitted through the mail. We encourage budgets be submitted through the website whenever possible.

- **When do County Assessors certify valuations?**

County Assessors must certify valuations on or before August 20th each year (section 13-509).

- **When will the updated budget forms be available on the State Auditor's website?**

Our office strives to make the new budget forms available as soon as possible. We must wait until the legislative session has concluded each year to ensure no LB's were passed that require changes to the budget forms. You can typically expect the updated forms to be made available during the month of June each year.

## Budget Document Questions:

- **Do donations and other non-tax monies need to be included in the budget?**

Yes. The Nebraska Budget Act requires the reporting of public funds, which means all money, including non-tax money, used in the operation and functions of political subdivisions (section 13-503(7)).

- **Why does the County Treasurer's balance have to be included in the beginning balance?**

Section 13-504(2) requires any funds held by the County Treasurer to be included in the budget.

- **How do you add the County Treasurer's balance and still have beginning and ending balances agree?**

You must determine the amount held at the County Treasurer's office at the end of the fiscal year and then include that as receipts for that fiscal year. This will then increase the ending balance and then you include as part of your beginning balance for the next fiscal year. Also, please refer to the Budget Form Instruction Manual.

- **As a Municipality, when would I use the Summary of Proprietary Function Funds page?**

The Summary of Proprietary Function Funds page should only be used if the municipality files a separate budget for proprietary functions as allowed by the Municipal Property Function Act.

- **I found a calculation error in my budget after it was adopted. Now what do I do?**

If it has been less than 30 days since the budget was adopted:
If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, and County Clerk. You are not required to hold a hearing or publish the change. If total amount budgeted changes by more than 1% or property taxes increase, you need to follow procedures to amend the budget.

If it has been more than 30 days since the budget was adopted:
You must follow the procedures of amending the budget that are found in section 13-511. This includes holding a hearing, publication and then filing the new forms with the State Auditor, and County Clerk.

- **The County Assessor changed the certified valuation after the budget and tax request was adopted. Do I need to do anything?**

The change causes the levy to exceed the levy limit:
The budget will need to be amended to reduce the property tax request so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced, or raises the levy, but is still within the levy limit:
The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

- **The budget forms are not working. What is the password to unprotect the workbook?**

Our office cannot provide the password in any circumstances to ensure the forms remain consistent and accurate for all political subdivisions across the State. If you think there is an issue, please contact our office.

- **Can your office just complete the budget forms for me?**

No, unfortunately we are not able to complete the budget forms for political subdivisions. However, we are available to assist with answering any questions that may arise during the budget process.

## Hearing and Notice Questions:

- **Does my political subdivision need to hold a special hearing to set the tax request?**

Political subdivisions that have a levy limit (Counties, Municipalities, Schools, Learning Community, ESUs, NRDs, SIDs, and Community Colleges) must hold this hearing. This hearing can be done on the same day as the budget hearing and we have included a combination hearing notice in the budget packets that can be used.

Political subdivisions that must request levy allocation from a county or municipality (Fire Districts, Townships, Agricultural Societies, Airport Authorities, etc.) do not have to hold this hearing.

- **What are the options for giving notice for the budget hearing?**

This notice must be published in a newspaper of general circulation. The notice must be published at least four days prior to the date of the hearing (section 13-506). This means the day of publication can be included in the four days, but the day of the hearing cannot be included. If the notice is published, you must submit a copy of the affidavit of publication from the printer when submitting your budget.

If your political subdivision's total budget of disbursements and transfers does not exceed $10,000, you also have the option to post notice at the governing body's principal headquarters to satisfy this requirement. The ability to mail notices to each resident is no longer allowed. Notices can only be published or posted.

- **What changes to the budget hearing are required due to LB 148?**

The following new requirements for the budget hearing were implemented by LB 148:

- The budget hearing must be held separately from regularly scheduled meetings and cannot be limited by time. Nothing indicates the budget hearing cannot be held the same day as a meeting, the budget hearing just cannot be limited by time.
- At least three copies of the proposed budget must be available to the public.
- A presentation must be given outlining the key provisions of the proposed budget, including, but not limited to, a comparison with the prior year's budget.
- Any member of the public desiring to speak of the proposed budget must be allowed to address the governing body and given a reasonable amount of time to do so.
- The methods and dates of meeting notices must be recorded in the meeting minutes.

- **Can the budget be adopted at the budget hearing, or does it have to be adopted at a separate meeting?**

Our office is of the opinion that the budget **cannot** be adopted at the budget hearing. Section 13-506(1), as amended by LB 148 (2020), provides the following, in relevant part, regarding the budget hearing:

*Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. . . . After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. . . .*

Therefore, each political subdivision is required to hold a budget hearing each year, and another separate and distinct meeting, **after the budget hearing**, to adopt the budget and take any other action necessary by the governing board. The budget cannot be adopted at the budget hearing, or prior to the budget hearing.

The Sample Notice of Budget Hearing and Budget Summary included in the budget forms is **only for the Budget Hearing**. Each political subdivision must also provide separate public notice, maintain an agenda, and follow all requirements of the Open Meetings Act for the separate meeting to adopt the budget and any other action necessary by the governing board.

If the governing board would like to hold this separate meeting immediately following the conclusion of the budget hearing, it is recommend that language similar to the following is included in the public notice for that other meeting, regarding the time this separate meeting will start:

*The regular board meeting of the _____ will commence immediately upon adjournment of the preceding budget hearing, which will begin at _____ __.m on _____, 2021, and continue until all attendee testimony has concluded.*

- **What needs to happen if the budget adopted is different from the published budget?**

If the adopted budget reflects a change from what was published, a notice of the summary of changes must be made within twenty (20) days after its adoption setting forth the items changed and the reasons for such changes (section 13-506). No public hearing is required if the summary of changes is published within twenty (20) days.

If a summary of changes is not provided within 20 days, the budget has not been legally adopted. The governing body must conduct another budget hearing, giving proper notice, and re-adopt its budget.

- **How do you amend a previously adopted budget during the fiscal year?**

Political subdivisions can amend their previously adopted budget during the fiscal year if unanticipated circumstances arise. Some of the most common reasons for amending a budget are issuance of bonds, refunding of bonds, or being awarded a grant. By law, the total budget of disbursements and transfers cannot be exceeded. Keep in mind it is not possible to change the amount of property taxes after the levies are finalized. Section 13-511 specifies the requirements necessary to amend the budget. A public hearing must be held with notice given at least five days in advance. The notice must be given in the same manner as the original budget hearing, and the notice must include the following:

  - The time and place of the hearing.
  - The amount in dollars of additional or reduced money required and its purpose.
  - A statement setting forth the nature of the unanticipated circumstances and, if the budget is increased, why the previously adopted budget cannot be reduced during the remainder of the year.
  - A copy of the summary of the originally adopted budget previously published.
  - A copy of the revised budget as adopted must be filed with the County Board and the Auditor of Public Accounts.

Instructions for amending a budget and sample forms are available on our website.

- **My notice did not get printed, now what do I do?**

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The four-day rule still applies. If there is not time to publish and hold a meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible. We recommend scheduling the budget hearing and publishing notice earlier rather than later to give your subdivision extra time should this situation arise.

## *LB 644 – Joint Public Hearing, Postcard, Allowable Growth Questions*

- **Who does the allowable growth provision of the Property Tax Request Act apply to? Does it apply to Villages?**

The allowable growth provisions of the Property Tax Request Act apply to Counties, Cities, Community Colleges, and School Districts. It does NOT apply to Villages.

- **Who "runs" or is in charge of the Joint Public Hearing?**

The County Clerk, or designee, is responsible for organizing the joint public hearing.

- **Is each political subdivision required to attend the Joint Public Hearing required to publish notice in the newspaper?**

No. The County Clerk is responsible for publishing notice in the newspaper for the Joint Public Hearing in their County.

- **Do I have to hold three hearings now?**

No. All political subdivisions must hold the budget hearing required by § 13-506. Villages, ESUs, NRDs, SIDs, and Learning Community must hold their own Special Hearing to set the Final Tax Request required by Neb. Rev. Stat. § 77-1632. Cities, Counties, School Districts and Community Colleges will hold either:

1) Special Hearing to Set Final Tax Request (if property tax request is not over the Property Tax Request Act's allowable growth percentage);
2) **OR;** attend the Joint Public Hearing in the County where the political subdivision's principal headquarters are located (if property tax request exceeds the allowable growth percentage).

- **What happens if my political subdivision's property tax request on the final adopted budget is different than the property tax request that was provided to the County Clerk by September 5th?**

If your political subdivision notified the County Clerk by September 5th that you were planning to exceed the allowable growth percentage and were included on the postcard and attended the joint public hearing, the final property tax request on the adopted budget is not required to be the same as the amount provided to the County Clerk by September 5th. It could be more, or less.

If your political subdivision **did not** notify the County Clerk by September 5th that you were planning to exceed the allowable growth percentage and **were not** included on the postcard and **did not** attend the joint public hearing, the final property tax request on the adopted budget **must be within the allowable growth percentage.**

## Lid on Restricted Funds:

***The following answers apply to all political subdivisions other than School Districts. School Districts should refer to the Budget Instructions for Schools.***

- **What does the lid on restricted funds mean to my political subdivision?**

The biggest misconception about the lid on restricted funds is that the lid is on disbursements. There is no lid on disbursements. The lid on restricted funds limits the amount of restricted funds that can be generated by the political subdivisions during the budget year. Therefore, the amounts included on the Lid Supporting Schedule under Calculation of Restricted Funds must agree to the amounts you are budgeting to receive for each of the restricted funds.

- **What are "Restricted Funds"?**

Section 13-518(6) defines what type of receipts are included under the label restricted funds. The primary component of restricted funds is property taxes. Other types of receipts included in the definition of restricted funds include state aid, motor vehicle pro-rate, in-lieu of taxes, local option sales taxes, motor vehicle taxes, and transfers of surplus fees. Please refer to section 13-518(6) and the Lid Supporting Schedule in the budget forms for a complete listing of all types of receipts that are included in the definition of restricted funds.

- **What does it mean when the Governing Board approves the additional 1% increase in restricted funds authority each year?**

The biggest misconception is that the approval of the additional 1% increase in restricted funds authority means the Board is approving increasing the political subdivision's actual property tax request by 1%. This increase is to the political subdivision's authority, not the actual tax request. By approving the additional 1%, the Governing Board is only increasing their authority to generate additional restricted funds, not actually increasing the property tax request.

- **What does my political subdivision's unused restricted funds authority amount represent?**

The Unused Restricted Funds Authority amount represents the amount of additional restricted funds that could have been generated by your political subdivision, while still staying within your authority.

- **Should my political subdivision take every lid exception possible to make our unused restricted funds authority amount as large as possible?**

The decision regarding what lid exceptions should be taken must be made by the governing board. Keep in mind that the laws as currently written provide no benefit to taking exceptions that you do not need. Another important item to consider when determining what lid exceptions are taken is that if an exception for capital improvements is taken but not spent, the amount not spent must be included as a restricted fund in the following year's budget. Our office cautions political subdivisions from using the capital improvement exception if they do not need it to stay within their authority, or if there is a possibility the money will not be spent on capital improvements during the budget year.

- **Can Bond Payments be used as an exception to the lid on restricted funds?**

Yes, but the payments must be made with a restricted fund such as property tax or State Aid. If a municipality is using water fees to make the payments, then those payments are not an exception because user fees are not a restricted fund.

- **Can capital improvements that were used as a lid exception but not spent during the fiscal year be used again as a lid exception the next budget year?**

No, because you have collected the funds and the money is in the beginning balance and no longer a part of the lid on restricted funds. You must remember that you can only use exceptions if you are using restricted funds to pay for those exceptions.

- **For newly created political subdivisions, or the first year SID's are subject to the Lid on Restricted Funds, what is the beginning restricted funds authority?**

The Lid on Restricted Funds limits the amount a political subdivision can generate in restricted funds from year to year. For the first year a political subdivision is subject to the Lid on Restricted Funds, the beginning authority should be the total restricted funds included in the first budget that is subject to the lid. In subsequent years, the political subdivision will be limited to the allowable increases.

- **When are newly created SID's subject to the Lid on Restricted Funds?**

Section 13-518(4) exempts SID's that have been in existence for five years or less. So, the Lid on Restricted Funds will apply beginning with the sixth complete year the SID has been in existence, which would also be the sixth budget completed by the SID. For example, if the SID was formed on March 15, 2020, the first budget completed by the SID that would include restricted funds and a tax request would be for fiscal year 2020-2021. Fiscal year 2020-2021 through fiscal year 2024-2025 would be exempt from the Lid on Restricted Funds. The Lid on Restricted Funds would apply beginning with the fiscal year 2025-2026 budget.

- **What is the maximum bonded indebtedness exception my political subdivision can take?**

The bonded indebtedness exception is limited to the larger of your tax request for bonds, or the amount budgeted to be spent on bond principle and interest payments during the year. If you are budgeting to spend more on debt service payments than your tax request for bonds, you must be able to support what restricted funds will be used to make up the amount over your tax request for bonds. Remember, you can only take an exception to the Lid, if restricted funds, as defined in section 13-518, will be used to pay for those exceptions.

- **What is the maximum interlocal agreement exception my political subdivision can take?**

The maximum Interlocal Agreement Exception allowed is the amount of restricted funds budgeted to be spent to support each interlocal agreement. If you are not using a restricted fund, as defined in section 13-518, to pay for the Interlocal Agreement, you cannot take an exception.

For example, a County and City have an interlocal agreement for the operation of a dispatch center. The City operates the dispatch center, and the County provides funding each year to support the operation of the dispatch center. You must first determine what the City's costs are for providing dispatch services to out of town residents. If the total budgeted cost for providing dispatching services to out of town residents during the year was $200,000, and the agreement states the County will pay $75,000 to the City, the County could take an interlocal agreement exception for up to $75,000 and the City could take an interlocal agreement exception for up to $125,000, assuming restricted funds will be used to pay for these costs. The City would not be able to take an interlocal agreement exception for the full $200,000 because a portion of the costs will be paid for by the County. The money received from the County is not included in the definition of restricted funds, and therefore cannot be used as an exception.

Interlocal Agreements must be between governmental entities. The exception taken for each individual interlocal agreement must be detailed out on the Interlocal Agreement Report. The total on the Interlocal Agreement Report must agree to the amount taken as an interlocal agreement exception on the Lid Supporting Schedule.

- **I cannot control the amount my political subdivision receives for several of the restricted funds identified on the Lid Supporting Schedule. Why do they need to be included?**

Section 13-518(6) defines the type of receipts that are included under the label restricted funds. All receipts meeting that definition must be included as a restricted fund on the Lid Supporting Schedule. The original intent of including the other types of receipts in the definition of restricted funds, rather than just property taxes, was to require political subdivisions to reduce the amount of their property tax request, if they were expecting to receive additional sources of income from one of the other restricted funds.

For example, if a City implements a new sales tax, and expects to generate an additional $50,000 per year from that sales tax, assuming all other variables remain the same, and the City has zero unused restricted funds authority, the City would be forced to reduce their property tax request by $50,000 to stay within their restricted funds authority.