

Board of Education
Monday, December 21, 2020 6:00 PM

High School Media Center
740 Sherman Avenue
Grant, Nebraska 69140

Agenda

1. Call to Order
 1. Pledge of Allegiance
 2. Reminder to public of Open Meetings Law
 3. Roll Call
 4. Verification of Notice of Meeting
 5. Approve Agenda
2. Consent Agenda
 1. Consider approving 12 November 2020 Special Board Meeting Minutes.
 2. Consider approving 16 November 2020 Board Minutes.
 3. Approve Payment of the In & Out Claim (Each month the In & Out claim will be voted on separately so that there is no conflict of interest by Board Member Kroeker)
 4. Approve all other Bills and Payroll
3. Reports
 1. FFA Organization- Mr. Seth Burge/Students.
 2. Principal
 3. Curriculum Coordinator
 4. Activities Director
 5. Technology Director
 6. Superintendent
 1. Wheatland Industries appeal.
 2. LJ Music sound system installation.
 3. Big Iron Auction items.
 4. Planning for Phase 1B COVID Vaccine for educators.
4. Public Comment
5. Discussion/Action Items
 1. Discuss and accept the 2019-20 audit from Rauner & Associates. Presented by Trevor Schuessler.
 2. Discuss capital improvement plans and priorities.
 3. Review and discuss draft of the 2021-22 PCS School Calendar.
 4. Approve K-12 Music teacher contract for Emily Hauck.
6. Board Committee Reports
7. Executive Session
8. Adjournment

Facilities and Maintenance Workshop
Special Board Meeting
November 12, 2020 at 4:00pm

Minutes

The special meeting workshop of the Perkins County Schools Board of Education was called to order in the high school media center on November 12th at 4:10 pm by President Jayson Bishop. The following board members answered roll call: Jayson Bishop, Chris Fryzek, Angela Gloy, Amy Kroeker, Angie Patrick, and Larry Pritchett. Phillip Picquet superintendent and Carl Dietz with First National Capital Markets were present for the meeting. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Larry Pritchett and Amy Kroeker verified they had seen the published notice of the meeting.

Approval of Agenda

This motion to approve the agenda as presented, made by Chris Fryzek and seconded by Angela Gloy. Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett.

Yea: 6, Nay: 0

Facilities, Maintenance, Transportation Workshop and Planning

2.1 Tour of facilities

2.2 Superintendent Phillip Picquet and Carl Dietz with First National Capital Markets presented and lead discussion of future budget for facilities, maintenance, and transportation of Perkins County Schools. Data was presented and discussed as a board in depth.

Adjournment

The motion to adjourn the meeting at 7:30 pm was made by Angela Gloy and seconded by Jason Bishop. Next meeting is Monday November 16th at 6:00pm.

Board of Education

Monday, November 16, 2020 6:00 PM

Minutes

The meeting of the Perkins County Schools Board of Education was called to order in the high school media center on November 16th at 6:05 pm by President Jayson Bishop. The following board members answered roll call: Jayson Bishop, Chris Fryzek, Angela Gloy, Amy Kroeker, Angie Patrick, and Larry Pritchett. Phillip Picquet, Nicole Long, Ben Jones, Nancy Sorensen, Dana Freiberg, Seth Burge, Ryan Boldt, and Jeremy Struckman were present for the meeting. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Larry Pritchett and Jason Bishop verified they had seen the published notice of the meeting. The notice of meeting was published in the Grant Tribune on Wednesday, November 11, 2020.

Approval of Agenda

This motion to approve the agenda as presented, made by Larry Pritchett, and seconded by Angela Gloy. Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett:

Yea: 6, Nay: 0

Consent Agenda

Consider approving the October 19 regular Board meeting minutes. This motion to approve board minutes in October, made by Chris Fryzek and seconded by Angela Gloy, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea.

Yea: 6, Nay: 0,

Approve payment of the In & Out claim (Each month the In & Out claim will be voted on separately so that there is no conflict of interest by Board Member Amy Kroeker):

This motion, to pay the In & Out claim of \$632.37, made by Larry Pritchett and seconded by Chris Fryzek, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Abstain (With Conflict), Angie Patrick: Yea, Larry Pritchett: Yea.

Yea: 5, Nay: 0, Abstain (With Conflict): 1

Approve all other bills and payroll:

This motion to pay General Fund claims of \$544,041.75 (Payroll \$218,536.11; Bills \$325,505.64) and Lunch Fund claims of \$29,186.11 (Payroll \$7,251.14; Bills \$21,934.97), made by Angela Gloy and seconded by Angie Patrick, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy:

Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea. Yea 6, Nay 0

Reports

Principals: No questions by board members and reports reviewed.

Activities Director: Mr. Struckman addressed the board briefly regarding possible Covid restriction for winter activities and report reviewed.

Curriculum Coordinator: No questions by board members and report reviewed.

Technology Director: No report.

Superintendent: No questions by board members and report reviewed.

Public Comment

No public comment. Several students present for meeting for a history class requirement.

Discussion Items/Action Items

1. Mr. Boldt addressed the board regarding the Committee on American Civics for the second committee meeting.
2. Reviewed, considered, and all necessary action was taken to approve revisions to policy 2008: **Meeting**, with a motion made by Chris Fryzek and seconded by Larry Pritchett. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Yea. Yea: 6, Nay:0
3. Reviewed, considered, and all necessary action was taken to approve revisions to policy 3001: **Budget**, with a motion made by Chris Fryzek and seconded by Angie Patrick. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Nay Yea: 6, Nay: 1
4. Reviewed, considered, and all necessary action was taken to approve revisions to policy 3004.1: **Fiscal Management for Purchasing and Procurement Using Federal Funds**, with a motion made by Chris Fryzek and seconded by Larry Pritchett. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Yea. Yea: 6, Nay:0
5. Reviewed, considered, and all necessary action was taken to approve revisions to policy 4043: **Professional Boundaries and Appropriate Relationships Between Employees and Students**, with a motion made by Angie Patrick and seconded by Angela Gloy. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Yea. Yea: 6, Nay:0
6. Reviewed, considered, and all necessary action was taken to approve revisions to policy 5018: **Parent and Guardian Involvement in Education Practices**, with a motion made by Chris Fryzek and seconded by Angela Gloy. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Yea. Yea: 6, Nay:0
7. Reviewed, considered, and all necessary action was taken to approve revisions to policy 5067: **Student Assistance Teams**, with a motion made by Larry Pritchett and seconded by Chris Fryzek. Passed. Larry Pritchett: Yea, Angie Patrick: Yea, Jason Bishop: Yea, Amy Kroeker: Yea, Angela Gloy: Yea, and Chris Fryzek: Yea. Yea: 6, Nay:0
8. Discussed the superintendent's evaluation and necessary Report of Terms of Contract.

Board Committee Reports None

Executive Session

The motion to go into Executive Session was made by Jason Bishop, and seconded by Angela Gloy. Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett. Yea: 6, Nay: 0. Session began at 7:27 pm and ended at 8:54 pm.

Adjournment

Meeting adjourned at 8:56 pm and next regular board meeting is set for December 21st at 6:00pm.

Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount
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Period from 11/01/2020 through 11/30/2020

Description: November 2020

Cleared Checks

012649	Ogallala Public Schools	09/30/2020	45.00
012685	Penny Hite	10/20/2020	51.94
012689	Katie Arndt Photography	10/21/2020	880.00
012692	Jayson Bishop	10/30/2020	110.00
012694	Ewell Educational Services	10/30/2020	325.00
012695	Jon Forney	10/30/2020	60.00
012696	Alex Malmkar	10/30/2020	100.00
012697	Eric McCormick	10/30/2020	150.00
012698	Patrick McGreer	10/30/2020	100.00
012699	Brent Turner	10/30/2020	100.00
012700	Nick Turner	10/30/2020	50.00
012701	Tyler Turner	10/30/2020	50.00
012703	Hatch's Super Foods	11/03/2020	617.92
012704	Hitchcock County	11/03/2020	75.00
012705	Poppe's Posies	11/03/2020	65.00
012706	SPVA	11/03/2020	1,080.00
012707	Chesterman Co.	11/03/2020	384.00
012708	Beth Essink	11/04/2020	20.00
012709	In & Out	11/06/2020	135.60
012710	Perkins Co Health Foundation	11/09/2020	2,000.00
012712	North Platte St. Pats	11/16/2020	50.00
012713	Payment Remittance Center	11/17/2020	132.00
012714	Cash-Wa Distributing	11/18/2020	1,189.07
012715	National FFA Organization	11/18/2020	822.50
012716	Skip Altig	11/18/2020	245.00
012718	Kathy Fowler	11/18/2020	203.00
012721	Duane Skiles	11/24/2020	250.00
012722	Matt Skiles	11/24/2020	250.00
012725	Jeremy Struckman	11/25/2020	33.06

Cleared Check Total: 9,574.09

Outstanding Checks

011921	Cathy Howard	01/04/2019	75.00
012411	Rick Roberts	01/09/2020	75.00
012593	Nutrien Ag Solutions	07/20/2020	4,320.00
012629	Irvin Reyes	09/14/2020	58.00
012641	Dundy County High School	09/23/2020	40.00
012667	NEMFCA	10/08/2020	75.00
012690	John Goodell	10/22/2020	115.00
012693	Dundy County High School	10/30/2020	30.00
012711	District IX	11/09/2020	150.00
012717	Tomas England	11/18/2020	210.00
012719	Geraldean Walker	11/19/2020	272.98

Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount
012720	Lynn Rinehart	11/24/2020	250.00
012723	Mario Chavez	11/25/2020	150.00
012724	Ben Holmstedt	11/25/2020	70.00
012726	Broken Bow Schools	11/30/2020	100.00
012727	Elwood High School	11/30/2020	90.00
012728	NCTA	11/30/2020	156.00
012729	SportsEngine	11/30/2020	100.00
012730	Rick Arney	11/30/2020	525.00
012731	Ed Dunn	11/30/2020	60.00
012732	Eric McCormick	11/30/2020	60.00
012733	Corey Potts	11/30/2020	60.00
012734	Carson Thelander	11/30/2020	60.00
Outstanding Check Total:			7,101.98

Voided Checks

012648	Scott Long	11/02/2020	-750.00
Voided Check Total:			-750.00

Bank Statement Reconciliation Summary

1. Statement Balance	309,324.11
2. - Outstanding Checks	7,101.98
3. + Outstanding Receipts	0.00
4. Total	<u>302,222.13</u>
5. + Investments	0.00
6. Book Balance	<u>302,222.13</u>

Updated November 30, 2020

2020-21 Perkins County Schools Certificates of Deposit/Investments

	CD INTEREST	MATURITY DATE(S)	CURRENT AMOUNTS
GENERAL FUND CD'S/INVESTMENTS			
Nebraska Liquid Asset Fund #9300632			\$17.13
Total			\$17.13
DEPRECIATION FUND CD'S			
Total			\$0.00
SPECIAL BUILDING FUND			
Total			\$0.00
ACTIVITY FUND CD'S			
Total			\$0.00
EMPLOYEE BENEFIT CD'S			
Total			
Total Certificates of Deposit/Investments			\$17.13

SELECTED Data

Check RegisterArranged by:
Check Number

Check Number	Check Date	Vendor Name	Description	Amount
012703	11/03/2020	Hatch's Super Foods	supplies	617.92
012704	11/03/2020	Hitchcock County	entry fee	75.00
012705	11/03/2020	Poppe's Posies	plant-staff	65.00
012706	11/03/2020	SPVA	reimbursement	1,080.00
012707	11/03/2020	Chesterman Co.	pop supplies	384.00
012708	11/04/2020	Beth Essink	home game duty	20.00
012709	11/06/2020	In & Out	pizza	135.60
012710	11/09/2020	Perkins Co Health Foundation	donation	2,000.00
012711	11/09/2020	District IX	1 year dues	150.00
012712	11/16/2020	North Platte St. Pats	JH wrestling fee	50.00
012713	11/17/2020	Payment Remittance Center	competitive speech scripts	132.00
012714	11/18/2020	Cash-Wa Distributing	supplies	1,189.07
012715	11/18/2020	National FFA Organization	FFA uniforms	822.50
012716	11/18/2020	Skip Altig	SPVA One-Act Judge	245.00
012717	11/18/2020	Tomas England	SPVA One-Act judge	210.00
012718	11/18/2020	Kathy Fowler	SPVA One-Act judge	203.00
012719	11/19/2020	Geraldean Walker	walkie talkies-PBIS	272.98
012720	11/24/2020	Lynn Rinehart	JH wrestling refs	250.00
012721	11/24/2020	Duane Skiles	JH wrestling refs	250.00
012722	11/24/2020	Matt Skiles	JH wrestling refs	250.00
012723	11/25/2020	Mario Chavez	trackwrestling assistance	150.00
012724	11/25/2020	Ben Holmstedt	hydration test	70.00
012725	11/25/2020	Jeremy Struckman	SPVA One-Act food	33.06
012726	11/30/2020	Broken Bow Schools	entry fee	100.00
012727	11/30/2020	Elwood High School	HI-Line wrestling entry fee	90.00
012728	11/30/2020	NCTA	noon meals-FFA	156.00
012729	11/30/2020	SportsEngine	trackwrestling-JH Tournament	100.00
012730	11/30/2020	Rick Arney	HS BBB officiating	525.00
012731	11/30/2020	Ed Dunn	JV GBB officiating	60.00
012732	11/30/2020	Eric McCormick	JV BBB officiating	60.00
012733	11/30/2020	Corey Potts	JV BBB officiating	60.00
012734	11/30/2020	Carson Thelander	JV GBB officiating	60.00

Report Total:	9,866.13
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CLAIMS LIST SUMMARY
TO BE APPROVED AT THE DECEMBER 21, 2020 BOARD MEETING

GENERAL FUND

In & Out Bill	\$ 826.99
Payroll	\$ 217,440.83
Bills	<u>\$ 316,452.09</u>
Total	\$ 533,892.92

LUNCH FUND

Payroll	\$ 6,521.07
Bills	<u>\$ 19,673.86</u>
Total	\$ 26,194.93

DEPRECIATION FUND

LJ Music/Audio	\$7,055.00
New Sound System – Pritchett Gym	

SPECIAL BUILDING FUND

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 12/31/20

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01	GENERAL					
01-2-01100-111-001	Sec Teachers Salary	1,178,000.00	388,214.36	0.00	789,785.64	67.04
01-2-01100-111-002	Elem Teachers Salary	970,000.00	307,201.69	0.00	662,798.31	68.32
01-2-01100-113-001	Sec Substitute Sal	0.00	0.00	0.00	0.00	0.00
01-2-01100-113-002	Elem Substitute Sal	0.00	0.00	0.00	0.00	0.00
01-2-01100-114-001	Technology Staff	28,000.00	10,557.68	0.00	17,442.32	62.29
01-2-01100-120-001	Comm Coaches Salary	44,800.00	18,206.82	0.00	26,593.18	59.35
01-2-01100-123-001	Sec Substitute Salary	35,000.00	15,272.63	0.00	19,727.37	56.36
01-2-01100-123-002	Elem Substitute Salary	35,000.00	8,250.30	0.00	26,749.70	76.42
01-2-01100-211-001	Sec Health Insurance	293,154.00	94,225.88	0.00	198,928.12	67.85
01-2-01100-211-002	Elem Health Insurance	352,000.00	103,128.45	0.00	248,871.55	70.70
01-2-01100-220-001	Sec Soc Sec Non Instruct	3,500.00	1,392.82	0.00	2,107.18	60.20
01-2-01100-220-002	Elem Soc Sec Non Instruct	185.00	117.25	0.00	67.75	36.62
01-2-01100-221-001	Sec Soc Sec	91,000.00	29,240.36	0.00	61,759.64	67.86
01-2-01100-221-002	Elem Soc Sec	75,200.00	23,072.31	0.00	52,127.69	69.31
01-2-01100-223-001	Sec Substitute Soc Sec	2,800.00	1,168.36	0.00	1,631.64	58.27
01-2-01100-223-002	Elem Substitute Soc Sec	2,800.00	631.05	0.00	2,168.95	77.46
01-2-01100-224-001	Technology Soc Sec	2,500.00	776.36	0.00	1,723.64	68.94
01-2-01100-230-001	Sec Retirement Non Instruct	500.00	0.00	0.00	500.00	100.00
01-2-01100-230-002	Elem Retirement Non Instruct	500.00	154.33	0.00	345.67	69.13
01-2-01100-231-001	Sec Retirement	117,000.00	38,336.14	0.00	78,663.86	67.23
01-2-01100-231-002	Elem Retirement	97,000.00	30,344.79	0.00	66,655.21	68.71
01-2-01100-233-001	Sec Substitute Retirement	0.00	2.64	0.00	-2.64	0.00
01-2-01100-233-002	Elem Substitute Retirement	0.00	15.83	0.00	-15.83	0.00
01-2-01100-234-001	Technology Retirement	3,100.00	1,042.87	0.00	2,057.13	66.35
01-2-01100-237-000	Increased Retirement	0.00	0.00	0.00	0.00	0.00
01-2-01100-261-000	Unemployment	2,000.00	0.00	0.00	2,000.00	100.00
01-2-01100-281-000	Insurance Health Benefit	25,000.00	12,011.76	0.00	12,988.24	51.95
01-2-01100-320-001	Sec ESU Contracted Serv	2,500.00	0.00	0.00	2,500.00	100.00
01-2-01100-320-002	Elem ESU Contracted Serv	2,500.00	1,562.50	0.00	937.50	37.50
01-2-01100-330-001	Sec Staff Development	8,000.00	440.01	0.00	7,559.99	94.49
01-2-01100-330-002	Elem Staff Development	6,000.00	946.42	0.00	5,053.58	84.22
01-2-01100-382-001	Distance Learning	23,000.00	23,000.00	0.00	0.00	0.00
01-2-01100-580-001	Sec Travel Expense	2,500.00	94.00	0.00	2,406.00	96.24
01-2-01100-580-002	Elem Travel Expense	2,500.00	0.00	0.00	2,500.00	100.00
01-2-01100-610-001	Sec Teaching Supplies	32,000.00	13,627.32	0.00	18,372.68	57.41
01-2-01100-610-002	Elem Teaching Supplies	32,000.00	4,561.67	0.00	27,438.33	85.74
01-2-01100-640-001	Sec Textbooks and	12,000.00	5,517.76	0.00	6,482.24	54.01
01-2-01100-640-002	Elem Textbooks and	12,000.00	4,979.02	0.00	7,020.98	58.50
01-2-01100-650-001	Sec Computer Supplies	10,000.00	2,212.05	0.00	7,787.95	77.87
01-2-01100-650-002	Elem Computer Supplies	9,500.00	1,495.32	0.00	8,004.68	84.25
01-2-01100-733-001	Sec Furn and Equip	8,000.00	119.99	0.00	7,880.01	98.50

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 12/31/20

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-733-002	Elem Furn and Equip	10,000.00	1,782.60	0.00	8,217.40	82.17
01-2-01100-734-001	Sec Computer Hardware	22,000.00	1,399.51	0.00	20,600.49	93.63
01-2-01100-734-002	Elem Computer Hardware	20,000.00	559.53	0.00	19,440.47	97.20
01-2-01125-111-002	Flex-Spending Teachers	2,800.00	0.00	0.00	2,800.00	100.00
01-2-01125-112-002	Flex-Spending Aides	3,500.00	0.00	0.00	3,500.00	100.00
01-2-01125-221-002	Flex-Sp Soc Sec Teachers	200.00	0.00	0.00	200.00	100.00
01-2-01125-222-002	Flex-Sp Soc Sec Aides	275.00	0.00	0.00	275.00	100.00
01-2-01125-231-002	Flex-Sp Retire Teachers	285.00	0.00	0.00	285.00	100.00
01-2-01125-232-002	Flex-Sp Retire Aides	300.00	0.00	0.00	300.00	100.00
01-2-01125-610-002	Flex-Spending Supplies	0.00	0.00	0.00	0.00	0.00
01-2-01150-111-002	LEP Teachers	57,920.00	18,749.32	0.00	39,170.68	67.62
01-2-01150-112-002	LEP Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-212-002	LEP Aides Health Ins	0.00	0.00	0.00	0.00	0.00
01-2-01150-221-002	LEP Soc Sec Teachers	4,432.00	1,412.52	0.00	3,019.48	68.12
01-2-01150-222-002	LEP Soc Sec Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-231-002	LEP Retire Teachers	5,723.00	1,852.04	0.00	3,870.96	67.63
01-2-01150-232-002	LEP Retire Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-580-002	LEP Travel Expense	0.00	0.00	0.00	0.00	0.00
01-2-01150-610-002	LEP Supplies	0.00	150.00	0.00	-150.00	0.00
01-2-01150-890-002	LEP Misc	0.00	0.00	0.00	0.00	0.00
01-2-01160-110-001	Teammates Director	3,500.00	3,405.50	0.00	94.50	2.70
01-2-01160-111-001	Sec Poverty Teachers	11,256.00	3,751.25	0.00	7,504.75	66.67
01-2-01160-111-002	Elem Pov Teach &	25,700.00	8,484.81	0.00	17,215.19	66.98
01-2-01160-112-002	Poverty Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-220-001	Teammates Soc Sec	300.00	260.51	0.00	39.49	13.16
01-2-01160-221-001	Sec Pov Teachers Soc Sec	885.00	274.62	0.00	610.38	68.96
01-2-01160-221-002	Elem Pov Teachers Soc Sec	1,960.00	632.93	0.00	1,327.07	67.70
01-2-01160-222-002	Poverty Soc Sec Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-231-001	Sec Pov Teachers Retire	1,130.00	370.56	0.00	759.44	67.20
01-2-01160-231-002	Elem Pov Teachers Retire	2,525.00	838.12	0.00	1,686.88	66.80
01-2-01160-232-002	Poverty Retire Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-610-001	Poverty Supplies	300.00	0.00	0.00	300.00	100.00
01-2-01160-733-001	Poverty Furniture	0.00	0.00	0.00	0.00	0.00
01-2-01160-734-001	Poverty Comp Hardware	0.00	0.00	0.00	0.00	0.00
01-2-01190-111-002	Preschool Teachers	65,800.00	22,707.32	0.00	43,092.68	65.49
01-2-01190-112-002	Preschool Aides	29,500.00	11,507.18	0.00	17,992.82	60.99
01-2-01190-113-002	Preschool Substitutes	0.00	0.00	0.00	0.00	0.00
01-2-01190-123-002	Preschool Teacher Substitute	250.00	0.00	0.00	250.00	100.00
01-2-01190-132-002	Preschool Aides Overtime	225.00	0.00	0.00	225.00	100.00
01-2-01190-211-002	Presch Teachers Health Ins	17,715.00	5,904.64	0.00	11,810.36	66.66
01-2-01190-212-002	Presch Aides Health Ins	17,700.00	5,897.04	0.00	11,802.96	66.68
01-2-01190-221-002	Preschool Teachers Soc Sec	5,145.00	1,737.12	0.00	3,407.88	66.23

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01-2-01190-222-002	Preschool Aides Soc Sec	2,250.00	873.39	0.00	1,376.61	61.18
01-2-01190-223-002	Preschool Subs Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-01190-231-002	Preschool Teachers Retire	6,600.00	2,243.00	0.00	4,357.00	66.01
01-2-01190-232-002	Preschool Aides Retire	2,900.00	1,136.65	0.00	1,763.35	60.80
01-2-01190-610-002	Preschool Supplies	2,000.00	1,181.27	0.00	818.73	40.93
01-2-01190-773-002	Preschool Furniture	300.00	0.00	0.00	300.00	100.00
01-2-01200-111-001	SPED Sec Teachers	75,000.00	24,583.64	0.00	50,416.36	67.22
01-2-01200-111-002	SPED Elem Teachers	111,500.00	36,599.36	0.00	74,900.64	67.17
01-2-01200-112-001	SPED Sec Aides	30,400.00	12,819.23	0.00	17,580.77	57.83
01-2-01200-112-002	SPED Elem Aides	71,000.00	27,172.54	0.00	43,827.46	61.72
01-2-01200-113-001	SPED Sec Substitutes	0.00	0.00	0.00	0.00	0.00
01-2-01200-113-002	SPED Elem Substitutes	0.00	0.00	0.00	0.00	0.00
01-2-01200-122-002	SPED Elem Aides Substitutes	3,000.00	2,498.41	0.00	501.59	16.71
01-2-01200-123-001	SPED Sec Teacher Subs	100.00	0.00	0.00	100.00	100.00
01-2-01200-123-002	SPED Elem Teacher Subs	500.00	0.00	0.00	500.00	100.00
01-2-01200-132-001	SPED Sec Aides Overtime	100.00	927.73	0.00	-827.73	-827.73
01-2-01200-132-002	SPED Elem Aides Overtime	100.00	0.00	0.00	100.00	100.00
01-2-01200-211-001	SPED Sec Teach Health Ins	23,800.00	7,928.52	0.00	15,871.48	66.68
01-2-01200-211-002	SPED Elem Teach Health Ins	42,250.00	13,833.16	0.00	28,416.84	67.25
01-2-01200-212-001	SPED Sec Aides Health Ins	17,700.00	5,897.04	0.00	11,802.96	66.68
01-2-01200-212-002	SPED Elem Aides Health Ins	45,000.00	14,742.60	0.00	30,257.40	67.23
01-2-01200-221-001	SPED Sec Teachers Soc Sec	5,800.00	1,859.36	0.00	3,940.64	67.94
01-2-01200-221-002	SPED Elem Teachers Soc	8,635.00	2,747.55	0.00	5,887.45	68.18
01-2-01200-222-001	SPED Sec Aides Soc Sec	2,332.00	1,028.67	0.00	1,303.33	55.88
01-2-01200-222-002	SPED Elem Aides Soc Sec	5,625.00	2,195.70	0.00	3,429.30	60.96
01-2-01200-223-001	SPED Sec Sub Soc Sec	40.00	0.00	0.00	40.00	100.00
01-2-01200-223-002	SPED Elem Sub Soc Sec	85.00	0.00	0.00	85.00	100.00
01-2-01200-231-001	SPED Sec Teachers Retire	7,500.00	2,428.32	0.00	5,071.68	67.62
01-2-01200-231-002	SPED Elem Teachers Retire	11,125.00	3,615.22	0.00	7,509.78	67.50
01-2-01200-232-001	SPED Sec Aides Retire	3,075.00	1,357.89	0.00	1,717.11	55.84
01-2-01200-232-002	SPED Elem Aides Retire	7,100.00	2,123.68	0.00	4,976.32	70.08
01-2-01200-330-001	Sec SPED Emee Training	75.00	0.00	0.00	75.00	100.00
01-2-01200-330-002	Elem SPED Emee Training	100.00	0.00	0.00	100.00	100.00
01-2-01200-332-001	Mileage Paid To Parents	0.00	0.00	0.00	0.00	0.00
01-2-01200-332-002	Mileage Paid To Parents	0.00	0.00	0.00	0.00	0.00
01-2-01200-562-001	Tuition To Other Districts	0.00	0.00	0.00	0.00	0.00
01-2-01200-591-001	Sec SPED Services Purch	26,400.00	12,140.61	0.00	14,259.39	54.01
01-2-01200-591-002	Elem SPED Services Purch	83,600.00	23,061.51	0.00	60,538.49	72.41
01-2-01200-610-001	Sec SPED Supplies	1,000.00	-110.00	0.00	1,110.00	111.00
01-2-01200-610-002	Elem SPED Supplies	1,000.00	803.64	0.00	196.36	19.63
01-2-01200-640-001	Sec SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-01200-640-002	Elem SPED Textbooks	0.00	0.00	0.00	0.00	0.00

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01-2-01200-643-001	SPED Sec Software SRS	500.00	0.00	0.00	500.00	100.00
01-2-01200-643-002	SPED Elem Software SRS	500.00	0.00	0.00	500.00	100.00
01-2-01200-733-001	Sec SPED Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01200-733-002	Elem SPED Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01200-890-001	Sec SPED Miscellaneous	40.00	0.00	0.00	40.00	100.00
01-2-01200-890-002	Elem SPED Miscellaneous	40.00	0.00	0.00	40.00	100.00
01-2-01291-320-002	SPED Indirect Ages 3-5	0.00	0.00	0.00	0.00	0.00
01-2-01291-591-002	SPED Indirect Ages 3-5	1,100.00	314.69	0.00	785.31	71.39
01-2-01292-320-002	SPED Indirect Ages 0-2	0.00	0.00	0.00	0.00	0.00
01-2-01292-591-002	SPED Indirect Ages 0-2	500.00	41.56	0.00	458.44	91.68
01-2-02110-432-000	Student Attendance	11,000.00	4,025.50	0.00	6,974.50	63.40
01-2-02120-111-001	Sec Guidance	52,360.00	16,981.55	0.00	35,378.45	67.56
01-2-02120-111-002	Elem Guidance	65,400.00	21,170.13	0.00	44,229.87	67.62
01-2-02120-211-001	Sec Guidance Health Ins	24,000.00	7,928.52	0.00	16,071.48	66.96
01-2-02120-211-002	Elem Guidance Health Ins	24,000.00	7,928.52	0.00	16,071.48	66.96
01-2-02120-221-001	Sec Guidance Soc Sec	4,000.00	1,183.94	0.00	2,816.06	70.40
01-2-02120-221-002	Elem Guidance Soc Sec	5,000.00	1,507.52	0.00	3,492.48	69.84
01-2-02120-231-001	Sec Guidance Retirement	5,170.00	1,677.40	0.00	3,492.60	67.55
01-2-02120-231-002	Elem Guidance Retirement	6,460.00	2,091.12	0.00	4,368.88	67.62
01-2-02120-580-001	Sec Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-002	Elem Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-610-001	Sec Guidance Supplies	3,000.00	13.31	0.00	2,986.69	99.55
01-2-02120-610-002	Elem Guidance Supplies	3,000.00	0.00	0.00	3,000.00	100.00
01-2-02120-733-001	Sec Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-733-002	Elem Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-001	Sec Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-002	Elem Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02130-116-002	Health Services	12,000.00	0.00	0.00	12,000.00	100.00
01-2-02130-226-002	Health Soc Sec	850.00	0.00	0.00	850.00	100.00
01-2-02130-236-002	Health Retirement	100.00	0.00	0.00	100.00	100.00
01-2-02130-610-002	Health Supplies	1,800.00	2,699.97	0.00	-899.97	-49.99
01-2-02140-591-002	Non-SPED Psych Contract	11,000.00	4,086.69	0.00	6,913.31	62.84
01-2-02141-320-001	Sec SPED Psych Contract	0.00	0.00	0.00	0.00	0.00
01-2-02141-320-002	Elem SPED Psych Contract	0.00	0.00	0.00	0.00	0.00
01-2-02141-591-001	Sec SPED Psych Contract	15,100.00	5,244.75	0.00	9,855.25	65.26
01-2-02141-591-002	Elem SPED Psych Contract	31,100.00	10,494.60	0.00	20,605.40	66.25
01-2-02151-320-001	Sec SPED Speech/Aud	0.00	0.00	0.00	0.00	0.00
01-2-02151-320-002	Elem SPED Speech/Aud	0.00	0.00	0.00	0.00	0.00
01-2-02151-591-001	Sec SPED Speech/Aud	0.00	150.72	0.00	-150.72	0.00
01-2-02151-591-002	Elem SPED Speech/Aud	50,000.00	18,312.45	0.00	31,687.55	63.37
01-2-02151-610-002	SPED Speech Supplies On	1,000.00	0.00	0.00	1,000.00	100.00
01-2-02161-320-001	Sec SPED OT Contract Serv	0.00	0.00	0.00	0.00	0.00

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01-2-02161-320-002	Elem SPED OT Contract Serv	0.00	0.00	0.00	0.00	0.00
01-2-02161-591-001	Sec SPED OT Contract Serv	5,800.00	2,174.07	0.00	3,625.93	62.51
01-2-02161-591-002	Elem SPED OT Contract Serv	18,400.00	6,884.52	0.00	11,515.48	62.58
01-2-02171-320-001	Sec SPED PT Contract Serv	0.00	0.00	0.00	0.00	0.00
01-2-02171-320-002	Elem SPED PT Contract Serv	0.00	0.00	0.00	0.00	0.00
01-2-02171-591-001	Sec SPED PT Contract Serv	1,600.00	586.38	0.00	1,013.62	63.35
01-2-02171-591-002	Elem SPED PT Contract Serv	5,000.00	1,856.88	0.00	3,143.12	62.86
01-2-02181-320-001	Sec SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02181-320-002	Elem SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02181-591-001	Sec SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02181-591-002	Elem SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02190-110-001	Activity Bus/Van Drivers	18,000.00	2,223.13	0.00	15,776.87	87.64
01-2-02190-220-001	Activity Bus/Van Soc Sec	1,380.00	168.88	0.00	1,211.12	87.76
01-2-02190-230-001	Activity Bus/Van Retirement	1,790.00	131.50	0.00	1,658.50	92.65
01-2-02190-320-001	Sec SPED Other Contract	0.00	0.00	0.00	0.00	0.00
01-2-02190-320-002	Elem SPED Other Contract	0.00	0.00	0.00	0.00	0.00
01-2-02190-430-001	Van/Car Repairs &	0.00	0.00	0.00	0.00	0.00
01-2-02190-580-001	Activity Drivers Travel	500.00	0.00	0.00	500.00	100.00
01-2-02190-610-001	Sec Support Services	5,500.00	2,006.66	0.00	3,493.34	63.51
01-2-02190-610-002	Elem Support Services	2,500.00	321.93	0.00	2,178.07	87.12
01-2-02190-626-001	Activity Bus/Van/Car Gas	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-001	Sec Library	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-002	Elem Library	53,000.00	17,325.32	0.00	35,674.68	67.31
01-2-02220-112-001	Sec Library Aides	14,500.00	5,420.70	0.00	9,079.30	62.61
01-2-02220-132-001	Sec Library Aides Overtime	0.00	0.00	0.00	0.00	0.00
01-2-02220-211-001	Sec Library Health Ins	0.00	0.00	0.00	0.00	0.00
01-2-02220-211-002	Elem Library Health Ins	23,800.00	7,928.52	0.00	15,871.48	66.68
01-2-02220-212-001	Sec Library Aides Health Ins	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-001	Sec Library Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-002	Elem Library Soc Sec	4,000.00	1,201.60	0.00	2,798.40	69.96
01-2-02220-222-001	Sec Library Aides Soc Sec	1,200.00	414.69	0.00	785.31	65.44
01-2-02220-231-001	Sec Library Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02220-231-002	Elem Library Retirement	5,160.00	1,711.36	0.00	3,448.64	66.83
01-2-02220-232-001	Sec Library Aides Retirement	1,420.00	535.45	0.00	884.55	62.29
01-2-02220-610-001	Sec Library Supplies	500.00	0.00	0.00	500.00	100.00
01-2-02220-610-002	Elem Library Supplies	500.00	200.46	0.00	299.54	59.90
01-2-02220-640-001	Sec Library Books/Periodicals	3,200.00	689.79	0.00	2,510.21	78.44
01-2-02220-640-002	Ele Library Books/Periodicals	1,900.00	1,026.13	0.00	873.87	45.99
01-2-02220-650-002	Elem Library Tech Supplies	2,500.00	0.00	0.00	2,500.00	100.00
01-2-02220-733-001	Sec Library Furniture	500.00	0.00	0.00	500.00	100.00
01-2-02220-733-002	Elem Library Furniture	500.00	0.00	0.00	500.00	100.00
01-2-02230-432-000	Tech Repairs/Support	6,500.00	5,836.75	0.00	663.25	10.20

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01-2-02250-330-001	Sec Employee Training and	0.00	0.00	0.00	0.00	0.00
01-2-02250-330-002	Elem Employee Training and	0.00	0.00	0.00	0.00	0.00
01-2-02310-151-000	Employee Incentive Agmt	32,200.00	11,451.80	0.00	20,748.20	64.43
01-2-02310-270-000	Worker's Comp Non-Instruct	14,172.00	14,172.75	0.00	-0.75	-0.00
01-2-02310-271-000	Worker's Comp Teachers	34,582.00	34,581.51	0.00	0.49	0.00
01-2-02310-272-000	Worker's Comp Aides	7,940.00	7,936.74	0.00	3.26	0.04
01-2-02310-315-000	Audit Services	0.00	0.00	0.00	0.00	0.00
01-2-02310-317-000	Legal Services	0.00	0.00	0.00	0.00	0.00
01-2-02310-520-001	Sec Property/Liability	48,301.00	48,301.80	0.00	-0.80	-0.00
01-2-02310-520-002	Elem Property/Liability	32,205.00	32,201.20	0.00	3.80	0.01
01-2-02310-540-000	Advertising	7,200.00	1,393.94	0.00	5,806.06	80.63
01-2-02310-580-000	Board Educ Travel Expense	1,700.00	282.00	0.00	1,418.00	83.41
01-2-02310-610-000	Board Educ Supplies	250.00	0.00	0.00	250.00	100.00
01-2-02310-810-000	Board Educ Dues and Fees	9,000.00	1,845.00	0.00	7,155.00	79.50
01-2-02310-890-000	Board Educ Misc Expense	200.00	0.00	0.00	200.00	100.00
01-2-02320-105-000	Superintendent Salary	139,500.00	46,181.67	0.00	93,318.33	66.89
01-2-02320-110-001	Sec Clerical Staff	45,000.00	16,064.84	0.00	28,935.16	64.30
01-2-02320-130-001	Sec Clerical Staff Overtime	1,000.00	560.28	0.00	439.72	43.97
01-2-02320-210-001	Sec Clerical Health Ins	8,850.00	2,948.52	0.00	5,901.48	66.68
01-2-02320-215-000	Superintendent Health Ins	23,800.00	7,928.52	0.00	15,871.48	66.68
01-2-02320-220-001	Sec Clerical Soc Sec	3,800.00	1,271.82	0.00	2,528.18	66.53
01-2-02320-225-000	Superintendent Soc Sec	10,745.00	3,469.24	0.00	7,275.76	67.71
01-2-02320-230-001	Sec Clerical Retirement	4,000.00	1,519.70	0.00	2,480.30	62.00
01-2-02320-235-000	Superintendent Retirement	13,720.00	4,561.72	0.00	9,158.28	66.75
01-2-02320-295-000	Superintendent Other Benefits	1,500.00	0.00	0.00	1,500.00	100.00
01-2-02320-580-000	Superintendent Travel	2,200.00	389.85	0.00	1,810.15	82.27
01-2-02320-610-000	Superintendent Supplies	350.00	0.00	0.00	350.00	100.00
01-2-02320-733-000	Superintendent Furniture	200.00	0.00	0.00	200.00	100.00
01-2-02320-810-000	Superintendent Dues and	3,050.00	274.00	0.00	2,776.00	91.01
01-2-02320-890-000	Superintendent Misc Expense	500.00	308.00	0.00	192.00	38.40
01-2-02330-317-000	Contracted Legal Services	15,000.00	5,705.30	0.00	9,294.70	61.96
01-2-02410-110-001	Sec Clerical Staff	0.00	0.00	0.00	0.00	0.00
01-2-02410-110-002	Elem Clerical Staff	32,500.00	11,572.28	0.00	20,927.72	64.39
01-2-02410-111-001	Sec Principal Salary	81,000.00	26,505.00	0.00	54,495.00	67.27
01-2-02410-111-002	Elem Principal Salary	73,000.00	23,808.00	0.00	49,192.00	67.38
01-2-02410-120-001	Sec Clerical Subs/Temp	1,250.00	630.70	0.00	619.30	49.54
01-2-02410-120-002	Elem Clerical Subs/Temp	500.00	373.80	0.00	126.20	25.24
01-2-02410-130-002	Elem Clerical Staff Overtime	5,100.00	2,173.77	0.00	2,926.23	57.37
01-2-02410-210-002	Elem Clerical Health Ins	8,850.00	2,948.52	0.00	5,901.48	66.68
01-2-02410-211-001	Sec Principal Health Ins	17,715.00	5,904.64	0.00	11,810.36	66.66
01-2-02410-211-002	Elem Principal Health Ins	17,715.00	15,857.04	0.00	1,857.96	10.48
01-2-02410-220-001	Sec Clerical Soc Sec	85.00	48.26	0.00	36.74	43.22

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01-2-02410-220-002	Elem Clerical Soc Sec	2,900.00	1,068.22	0.00	1,831.78	63.16
01-2-02410-221-001	Sec Principal Soc Sec	6,350.00	2,022.28	0.00	4,327.72	68.15
01-2-02410-221-002	Elem Principal Soc Sec	5,500.00	1,812.12	0.00	3,687.88	67.05
01-2-02410-230-002	Elem Clerical Retirement	3,700.00	1,357.81	0.00	2,342.19	63.30
01-2-02410-231-001	Sec Principal Retirement	8,000.00	2,618.08	0.00	5,381.92	67.27
01-2-02410-231-002	Elem Principal Retirement	7,100.00	2,351.72	0.00	4,748.28	66.87
01-2-02410-580-001	Sec Principal Travel Expense	1,500.00	153.50	0.00	1,346.50	89.76
01-2-02410-580-002	Elem Principal Travel Expense	1,500.00	0.00	0.00	1,500.00	100.00
01-2-02410-610-001	Sec Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-610-002	Elem Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-001	Sec Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-002	Elem Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-810-001	Sec Principal Dues and Fees	1,600.00	60.00	0.00	1,540.00	96.25
01-2-02410-810-002	Elem Principal Dues and Fees	1,250.00	60.00	0.00	1,190.00	95.20
01-2-02410-890-001	Sec Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02410-890-002	Elem Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02490-111-001	Activities Director Salary	29,000.00	9,255.97	0.00	19,744.03	68.08
01-2-02490-221-001	Activities Dir Soc Sec	2,300.00	696.00	0.00	1,604.00	69.73
01-2-02490-231-001	Activities Dir Retirement	3,020.00	914.28	0.00	2,105.72	69.72
01-2-02510-110-000	Business Manager Salary	48,000.00	14,760.91	0.00	33,239.09	69.24
01-2-02510-130-000	Business Manager Overtime	10,000.00	4,968.23	0.00	5,031.77	50.31
01-2-02510-210-000	Business Manager Health Ins	8,850.00	2,948.52	0.00	5,901.48	66.68
01-2-02510-220-000	Business Manager Soc Sec	4,100.00	1,509.30	0.00	2,590.70	63.18
01-2-02510-230-000	Business Manager Retirement	5,300.00	1,948.81	0.00	3,351.19	63.23
01-2-02510-315-000	Auditing Services	14,200.00	0.00	0.00	14,200.00	100.00
01-2-02510-610-000	Office Supplies	15,000.00	2,201.03	0.00	12,798.97	85.32
01-2-02510-733-000	Business Manager Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02510-890-000	Business Manager Misc	1,000.00	124.01	0.00	875.99	87.59
01-2-02580-432-000	Administrative Tech Support	12,000.00	9,000.00	0.00	3,000.00	25.00
01-2-02610-110-001	Sec Custodial Salary	59,700.00	21,535.14	0.00	38,164.86	63.92
01-2-02610-110-002	Elem Custodial Salary	68,000.00	22,227.81	0.00	45,772.19	67.31
01-2-02610-130-001	Sec Custodial Overtime	10,000.00	1,462.62	0.00	8,537.38	85.37
01-2-02610-130-002	Elem Custodial Overtime	10,700.00	2,196.20	0.00	8,503.80	79.47
01-2-02610-210-001	Sec Health Ins	17,720.00	5,897.04	0.00	11,822.96	66.72
01-2-02610-210-002	Elem Health Ins	17,720.00	5,897.04	0.00	11,822.96	66.72
01-2-02610-220-001	Sec Soc Sec	5,600.00	1,709.83	0.00	3,890.17	69.46
01-2-02610-220-002	Elem Soc Sec	6,020.00	1,868.45	0.00	4,151.55	68.96
01-2-02610-230-001	Sec Retirement	7,100.00	1,937.69	0.00	5,162.31	72.70
01-2-02610-230-002	Elem Retirement	8,000.00	2,412.55	0.00	5,587.45	69.84
01-2-02610-382-000	Telecomm & Internet	16,000.00	2,561.71	0.00	13,438.29	83.98
01-2-02610-410-001	Sec Water, Sewer & Garbage	26,000.00	14,143.84	0.00	11,856.16	45.60
01-2-02610-410-002	Elem Water, Sewer &	11,000.00	3,734.73	0.00	7,265.27	66.04

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01-2-02610-442-000	Copier Rental	20,000.00	8,608.01	0.00	11,391.99	56.96
01-2-02610-530-000	Telephone and Internet	0.00	2,448.31	0.00	-2,448.31	0.00
01-2-02610-531-000	Postage	5,800.00	1,877.62	0.00	3,922.38	67.62
01-2-02610-610-001	Sec Custodial Supplies	28,900.00	12,132.78	0.00	16,767.22	58.01
01-2-02610-610-002	Elem Custodial Supplies	20,000.00	10,764.75	0.00	9,235.25	46.17
01-2-02610-621-001	Sec Utility Energy Services	161,000.00	37,788.97	0.00	123,211.03	76.52
01-2-02610-621-002	Elem Utility Energy Services	47,000.00	11,321.89	0.00	35,678.11	75.91
01-2-02610-622-001	Sec Electricity	0.00	0.00	0.00	0.00	0.00
01-2-02610-622-002	Elem & Madrid Electricity	0.00	0.00	0.00	0.00	0.00
01-2-02620-110-000	Plant Maintenance Salary	51,000.00	17,067.32	0.00	33,932.68	66.53
01-2-02620-210-000	Maintenance Health Ins	8,846.00	2,948.52	0.00	5,897.48	66.66
01-2-02620-220-000	Maintenance Soc Sec	3,925.00	1,282.30	0.00	2,642.70	67.32
01-2-02620-230-000	Maintenance Retirement	5,000.00	1,654.76	0.00	3,345.24	66.90
01-2-02620-430-000	Contracted Main & Repairs	0.00	0.00	0.00	0.00	0.00
01-2-02620-431-000	Contracted Main & Repairs	75,000.00	7,551.38	0.00	67,448.62	89.93
01-2-02620-610-001	Sec Building Supply	1,700.00	0.00	0.00	1,700.00	100.00
01-2-02620-610-002	Elem Building Supply	4,500.00	0.00	0.00	4,500.00	100.00
01-2-02620-720-000	Building Improvements	10,000.00	0.00	0.00	10,000.00	100.00
01-2-02620-730-002	Elem Capital Purchases	0.00	0.00	0.00	0.00	0.00
01-2-02620-890-000	Maintenance Misc Expense	2,000.00	0.00	0.00	2,000.00	100.00
01-2-02630-710-000	Land Improvements	15,000.00	0.00	0.00	15,000.00	100.00
01-2-02650-732-000	Vehicle Acquisition	0.00	0.00	0.00	0.00	0.00
01-2-02710-110-000	Bus Driver Salary	50,000.00	17,256.80	0.00	32,743.20	65.48
01-2-02710-220-000	Bus Driver Soc Sec	4,200.00	1,295.35	0.00	2,904.65	69.15
01-2-02710-230-000	Bus Driver Retirement	4,550.00	1,692.52	0.00	2,857.48	62.80
01-2-02710-332-000	Route Mileage	16,000.00	150.64	0.00	15,849.36	99.05
01-2-02710-430-000	Bus Repairs & Maintenance	0.00	586.03	0.00	-586.03	0.00
01-2-02710-626-000	Bus/Van Gasoline	42,000.00	6,163.00	0.00	35,837.00	85.32
01-2-02710-732-000	Bus Acquisition	0.00	0.00	0.00	0.00	0.00
01-2-02710-890-000	Bus Misc Expenses	2,300.00	655.20	0.00	1,644.80	71.51
01-2-02712-110-001	SPED Transportation Salary	520.00	0.00	0.00	520.00	100.00
01-2-02712-220-001	SPED Transp Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02712-230-001	SPED Transp Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02712-332-001	SPED Transp Mileage To	4,500.00	2,204.55	0.00	2,295.45	51.01
01-2-02712-519-002	SPED Transp Handibus	500.00	0.00	0.00	500.00	100.00
01-2-02730-431-000	Bus/Van Repairs &	45,000.00	15,721.12	0.00	29,278.88	65.06
01-2-03535-610-001	High Ability	8,000.00	1,985.73	0.00	6,014.27	75.17
01-2-05000-807-000	Repayment Of Taxes	10,000.00	0.00	0.00	10,000.00	100.00
01-2-06200-111-002	Title I Teachers Salary	60,000.00	19,461.32	0.00	40,538.68	67.56
01-2-06200-112-002	Title I Aides Salary	15,100.00	6,329.71	0.00	8,770.29	58.08
01-2-06200-132-002	Title I Aides Overtime	0.00	0.00	0.00	0.00	0.00
01-2-06200-211-002	Title I Teachers Health Ins	23,800.00	7,928.52	0.00	15,871.48	66.68

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01-2-06200-212-002	Title I Aides Health Ins	8,900.00	2,948.52	0.00	5,951.48	66.87
01-2-06200-221-002	Title I Teachers Soc Sec	4,600.00	1,488.80	0.00	3,111.20	67.63
01-2-06200-222-002	Title I Aides Soc Sec	1,300.00	427.10	0.00	872.90	67.14
01-2-06200-231-002	Title I Teachers Retirement	5,850.00	1,922.36	0.00	3,927.64	67.13
01-2-06200-232-002	Title I Aides Retirement	1,600.00	594.67	0.00	1,005.33	62.83
01-2-06200-610-002	Title I Supplies	700.00	256.14	0.00	443.86	63.40
01-2-06210-221-002	Title I Acct Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-06210-231-002	Title I Acct Retirements	400.00	0.00	0.00	400.00	100.00
01-2-06210-320-002	Title I Acct Contract Serv	2,200.00	0.00	0.00	2,200.00	100.00
01-2-06403-320-000	IDEA Base School Age	0.00	0.00	0.00	0.00	0.00
01-2-06403-591-000	IDEA Base School Age	0.00	0.00	0.00	0.00	0.00
01-2-06404-320-000	IDEA Base 0-4	0.00	0.00	0.00	0.00	0.00
01-2-06406-320-000	IDEA Base Preschool	0.00	0.00	0.00	0.00	0.00
01-2-06406-591-000	IDEA Base Preschool	5,000.00	4,429.00	0.00	571.00	11.42
01-2-06408-591-000	IDEA Base and	83,000.00	28,089.11	0.00	54,910.89	66.15
01-2-06410-320-000	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00	0.00
01-2-06412-320-000	IDEA Prop Share Nonpublic	0.00	0.00	0.00	0.00	0.00
01-2-06412-591-000	IDEA Prop Share Nonpublic	0.00	0.00	0.00	0.00	0.00
01-2-06450-320-000	Medicaid Contract Services	0.00	0.00	0.00	0.00	0.00
01-2-06990-330-000	Training Stipends PBIS	800.00	0.00	0.00	800.00	100.00
01-2-06990-580-000	Travel Expense PBIS	2,000.00	0.00	0.00	2,000.00	100.00
01-2-06992-890-000	REAP Funds	31,995.00	32,159.58	0.00	-164.58	-0.51
01-2-06992-950-000	Special Budget Items	1,572,973.00	0.00	0.00	1,572,973.00	100.00
01-2-06996-610-000	CARES Supplies	38,239.00	38,239.00	0.00	0.00	0.00
01-2-08000-912-000	Transfer To Lunch Fund	80,000.00	0.00	0.00	80,000.00	100.00
01-2-08000-913-000	Transfer To Activity Fund	50,000.00	0.00	0.00	50,000.00	100.00
01 Current Year Account Totals:		8,731,635.00	2,391,803.24	0.00	6,339,831.76	72.60
01 FUND Totals:		8,731,635.00	2,391,803.24	0.00	6,339,831.76	72.60

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02	DEPRECIATION FUND					
02-2-02900-430-000	Contracted Main & Repairs	0.00	0.00	0.00	0.00	0.00
02-2-02900-450-000	Construction Services	124,895.00	0.00	0.00	124,895.00	100.00
02-2-02900-732-000	Vehicle Acquisition	0.00	0.00	0.00	0.00	0.00
02 Current Year Account Totals:		124,895.00	0.00	0.00	124,895.00	100.00
02 FUND Totals:		124,895.00	0.00	0.00	124,895.00	100.00

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Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
03	EMPLOYEE BENEFIT FUND					
03-2-08000-911-000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
	03 Current Year Account Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	03 FUND Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
05	ACTIVITY FUND					
05-2-02900-890-000	Misc Student Expenditures	495,000.00	0.00	0.00	495,000.00	100.00
05-9-09998-000-000	Activity Supplies	0.00	0.00	0.00	0.00	0.00
	05 Current Year Account Totals:	495,000.00	0.00	0.00	495,000.00	100.00
	05 FUND Totals:	495,000.00	0.00	0.00	495,000.00	100.00

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Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06	CAFETERIA FUND					
06-2-03100-110-001	Sec Kitchen Staff	53,500.00	23,053.95	0.00	30,446.05	56.90
06-2-03100-110-002	Elem Kitchen Staff	38,000.00	13,365.07	0.00	24,634.93	64.82
06-2-03100-120-001	Sec Kitchen Substitutes	500.00	0.00	0.00	500.00	100.00
06-2-03100-120-002	Elem Kitchen Substitutes	3,000.00	471.83	0.00	2,528.17	84.27
06-2-03100-130-001	Sec Kitchen Staff Overtime	3,600.00	958.50	0.00	2,641.50	73.37
06-2-03100-130-002	Elem Kitchen Staff Overtime	3,000.00	0.00	0.00	3,000.00	100.00
06-2-03100-210-001	Sec Kitchen Staff Health Ins	20,700.00	5,897.04	0.00	14,802.96	71.51
06-2-03100-210-002	Elem Kitchen Staff Health Ins	20,700.00	5,897.04	0.00	14,802.96	71.51
06-2-03100-220-001	Sec Kitchen Staff Soc Sec	6,400.00	1,748.41	0.00	4,651.59	72.68
06-2-03100-220-002	Elem Kitchen Staff Soc Sec	6,000.00	1,058.49	0.00	4,941.51	82.35
06-2-03100-230-001	Sec Kitchen Staff Retirement	4,800.00	2,045.65	0.00	2,754.35	57.38
06-2-03100-230-002	Elem Kitchen Staff Retirement	3,200.00	1,054.23	0.00	2,145.77	67.05
06-2-03100-630-001	Sec Food Expense	64,000.00	31,769.81	0.00	32,230.19	50.35
06-2-03100-630-002	Elem Food Expense	64,000.00	26,656.33	0.00	37,343.67	58.34
06-2-03100-890-001	Sec Food Service Misc	2,175.00	290.50	0.00	1,884.50	86.64
06-2-03100-890-002	Elem Food Service Misc	2,174.00	333.62	0.00	1,840.38	84.65
06-2-08000-911-000	Fund Transfer to General	0.00	0.00	0.00	0.00	0.00
06 Current Year Account Totals:		295,749.00	114,600.47	0.00	181,148.53	61.25
06	FUND Totals:	295,749.00	114,600.47	0.00	181,148.53	61.25

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Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
08	BUILDING FUND					
08-2-02515-710-000	Land And Land Improvements	0.00	0.00	0.00	0.00	0.00
08-2-02515-720-000	Building Improvements	0.00	0.00	0.00	0.00	0.00
08-2-02620-720-000	Building Improvements	527,367.00	0.00	0.00	527,367.00	100.00
08-2-04600-710-000	Land and Land Improvements	0.00	0.00	0.00	0.00	0.00
08-2-05000-831-000	Note Principal Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-832-000	Note Interest Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-890-000	Fees For Services	0.00	0.00	0.00	0.00	0.00
08-2-08000-911-000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
08 Current Year Account Totals:		<u>527,367.00</u>	<u>0.00</u>	<u>0.00</u>	<u>527,367.00</u>	<u>100.00</u>
08 FUND Totals:		<u>527,367.00</u>	<u>0.00</u>	<u>0.00</u>	<u>527,367.00</u>	<u>100.00</u>
Report Totals:		<u><u>10,174,646.00</u></u>	<u><u>2,506,403.71</u></u>	<u><u>0.00</u></u>	<u><u>7,668,242.29</u></u>	<u><u>75.36</u></u>

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Fund	Account Number	Account Description	Earning	Withholding	Employer
FUND: 01					
	01-2-01100-111-001	Sec Teachers Salary	97,051.75		
	01-2-01100-111-002	Elem Teachers Salary	76,562.94		
	01-2-01100-114-001	Technology Staff	2,076.67		
	01-2-01100-120-001	Comm Coaches Salary	5,636.67		
	01-2-01100-123-001	Sec Substitute Salary	3,310.80		
	01-2-01100-123-002	Elem Substitute Salary	3,043.80		
	01-2-01100-211-001	Sec Health Insurance			23,556.47
	01-2-01100-211-002	Elem Health Insurance			25,655.62
	01-2-01100-220-001	Sec Soc Sec Non Instruct			431.21
	01-2-01100-221-001	Sec Soc Sec			7,309.26
	01-2-01100-221-002	Elem Soc Sec			5,749.34
	01-2-01100-223-001	Sec Substitute Soc Sec			253.27
	01-2-01100-223-002	Elem Substitute Soc Sec			232.85
	01-2-01100-224-001	Technology Soc Sec			151.86
	01-2-01100-231-001	Sec Retirement			9,586.60
	01-2-01100-231-002	Elem Retirement			7,562.73
	01-2-01100-233-002	Elem Substitute Retirement			10.55
	01-2-01100-234-001	Technology Retirement			205.13
	01-2-01150-111-002	LEP Teachers	4,687.33		
	01-2-01150-221-002	LEP Soc Sec Teachers			353.13
	01-2-01150-231-002	LEP Retire Teachers			463.01
	01-2-01160-110-001	Teammates Director	906.50		
	01-2-01160-111-001	Sec Poverty Teachers	937.81		
	01-2-01160-111-002	Elem Pov Teach & Teammates	2,121.19		
	01-2-01160-220-001	Teammates Soc Sec			69.34
	01-2-01160-221-001	Sec Pov Teachers Soc Sec			68.65
	01-2-01160-221-002	Elem Pov Teachers Soc Sec			158.23
	01-2-01160-231-001	Sec Pov Teachers Retire			92.64
	01-2-01160-231-002	Elem Pov Teachers Retire			209.53
	01-2-01190-111-002	Preschool Teachers	5,399.33		
	01-2-01190-112-002	Preschool Aides	3,135.04		
	01-2-01190-211-002	Presch Teachers Health Ins			1,476.16
	01-2-01190-212-002	Presch Aides Health Ins			1,474.26
	01-2-01190-221-002	Preschool Teachers Soc Sec			413.05
	01-2-01190-222-002	Preschool Aides Soc Sec			238.10
	01-2-01190-231-002	Preschool Teachers Retire			533.34
	01-2-01190-232-002	Preschool Aides Retire			309.67
	01-2-01200-111-001	SPED Sec Teachers	6,145.91		
	01-2-01200-111-002	SPED Elem Teachers	9,137.34		
	01-2-01200-112-001	SPED Sec Aides	3,284.33		
	01-2-01200-112-002	SPED Elem Aides	6,724.66		
	01-2-01200-122-002	SPED Elem Aides Substitutes	1,600.84		
	01-2-01200-132-001	SPED Sec Aides Overtime	283.47		
	01-2-01200-211-001	SPED Sec Teach Health Ins			1,982.13
	01-2-01200-211-002	SPED Elem Teach Health Ins			3,458.29
	01-2-01200-212-001	SPED Sec Aides Health Ins			1,474.26
	01-2-01200-212-002	SPED Elem Aides Health Ins			3,685.65
	01-2-01200-221-001	SPED Sec Teachers Soc Sec			464.84
	01-2-01200-221-002	SPED Elem Teachers Soc Sec			685.86
	01-2-01200-222-001	SPED Sec Aides Soc Sec			267.20
	01-2-01200-222-002	SPED Elem Aides Soc Sec			621.50

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	01-2-01200-231-001	SPED Sec Teachers Retire			607.08
	01-2-01200-231-002	SPED Elem Teachers Retire			902.57
	01-2-01200-232-001	SPED Sec Aides Retire			352.42
	01-2-01200-232-002	SPED Elem Aides Retire			525.34
	01-2-02120-111-001	Sec Guidance	4,245.39		
	01-2-02120-111-002	Elem Guidance	5,292.54		
	01-2-02120-211-001	Sec Guidance Health Ins			1,982.13
	01-2-02120-211-002	Elem Guidance Health Ins			1,982.13
	01-2-02120-221-001	Sec Guidance Soc Sec			295.93
	01-2-02120-221-002	Elem Guidance Soc Sec			376.88
	01-2-02120-231-001	Sec Guidance Retirement			419.35
	01-2-02120-231-002	Elem Guidance Retirement			522.78
	01-2-02190-110-001	Activity Bus/Van Drivers	15.00		
	01-2-02190-220-001	Activity Bus/Van Soc Sec			1.11
	01-2-02190-230-001	Activity Bus/Van Retirement			1.48
	01-2-02220-111-002	Elem Library	4,331.33		
	01-2-02220-112-001	Sec Library Aides	1,425.00		
	01-2-02220-211-002	Elem Library Health Ins			1,982.13
	01-2-02220-221-002	Elem Library Soc Sec			300.40
	01-2-02220-222-001	Sec Library Aides Soc Sec			109.01
	01-2-02220-231-002	Elem Library Retirement			427.84
	01-2-02220-232-001	Sec Library Aides Retirement			140.76
	01-2-02320-105-000	Superintendent Salary	11,545.41		
	01-2-02320-110-001	Sec Clerical Staff	3,964.18		
	01-2-02320-130-001	Sec Clerical Staff Overtime	316.68		
	01-2-02320-210-001	Sec Clerical Health Ins			737.13
	01-2-02320-215-000	Superintendent Health Ins			1,982.13
	01-2-02320-220-001	Sec Clerical Soc Sec			327.48
	01-2-02320-225-000	Superintendent Soc Sec			867.31
	01-2-02320-230-001	Sec Clerical Retirement			393.76
	01-2-02320-235-000	Superintendent Retirement			1,140.43
	01-2-02410-110-002	Elem Clerical Staff	2,818.08		
	01-2-02410-111-001	Sec Principal Salary	6,626.25		
	01-2-02410-111-002	Elem Principal Salary	5,952.00		
	01-2-02410-120-001	Sec Clerical Subs/Temp	427.20		
	01-2-02410-130-002	Elem Clerical Staff Overtime	494.33		
	01-2-02410-210-002	Elem Clerical Health Ins			737.13
	01-2-02410-211-001	Sec Principal Health Ins			1,476.16
	01-2-02410-211-002	Elem Principal Health Ins			3,964.26
	01-2-02410-220-001	Sec Clerical Soc Sec			32.69
	01-2-02410-220-002	Elem Clerical Soc Sec			250.41
	01-2-02410-221-001	Sec Principal Soc Sec			505.57
	01-2-02410-221-002	Elem Principal Soc Sec			453.03
	01-2-02410-230-002	Elem Clerical Retirement			327.19
	01-2-02410-231-001	Sec Principal Retirement			654.52
	01-2-02410-231-002	Elem Principal Retirement			587.93
	01-2-02490-111-001	Activities Director Salary	2,313.99		
	01-2-02490-221-001	Activities Dir Soc Sec			174.00
	01-2-02490-231-001	Activities Dir Retirement			228.57
	01-2-02510-110-000	Business Manager Salary	3,684.90		
	01-2-02510-130-000	Business Manager Overtime	431.33		
	01-2-02510-210-000	Business Manager Health Ins			737.13

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund	Account Number	Account Description	Earning	Withholding	Employer
	01-2-02510-220-000	Business Manager Soc Sec			314.90
	01-2-02510-230-000	Business Manager Retirement			406.59
	01-2-02610-110-001	Sec Custodial Salary	4,714.76		
	01-2-02610-110-002	Elem Custodial Salary	5,466.28		
	01-2-02610-130-001	Sec Custodial Overtime	144.54		
	01-2-02610-130-002	Elem Custodial Overtime	231.69		
	01-2-02610-210-001	Sec Health Ins			1,474.26
	01-2-02610-210-002	Elem Health Ins			1,474.26
	01-2-02610-220-001	Sec Soc Sec			360.34
	01-2-02610-220-002	Elem Soc Sec			435.90
	01-2-02610-230-001	Sec Retirement			455.37
	01-2-02610-230-002	Elem Retirement			562.83
	01-2-02620-110-000	Plant Maintenance Salary	4,188.08		
	01-2-02620-210-000	Maintenance Health Ins			737.13
	01-2-02620-220-000	Maintenance Soc Sec			314.55
	01-2-02620-230-000	Maintenance Retirement			413.69
	01-2-02710-110-000	Bus Driver Salary	4,639.80		
	01-2-02710-220-000	Bus Driver Soc Sec			349.00
	01-2-02710-230-000	Bus Driver Retirement			458.31
	01-2-06200-111-002	Title I Teachers Salary	4,865.33		
	01-2-06200-112-002	Title I Aides Salary	1,861.54		
	01-2-06200-211-002	Title I Teachers Health Ins			1,982.13
	01-2-06200-212-002	Title I Aides Health Ins			737.13
	01-2-06200-221-002	Title I Teachers Soc Sec			372.20
	01-2-06200-222-002	Title I Aides Soc Sec			128.13
	01-2-06200-231-002	Title I Teachers Retirement			480.59
	01-2-06200-232-002	Title I Aides Retirement			153.32
	01-931	Payable Account		-94,601.18	
		FUND 01 Totals:	312,042.01	-94,601.18	137,320.53
FUND: 06					
	06-2-03100-110-001	Sec Kitchen Staff	4,929.00		
	06-2-03100-110-002	Elem Kitchen Staff	3,336.28		
	06-2-03100-120-002	Elem Kitchen Substitutes	125.24		
	06-2-03100-130-001	Sec Kitchen Staff Overtime	60.75		
	06-2-03100-210-001	Sec Kitchen Staff Health Ins			1,474.26
	06-2-03100-210-002	Elem Kitchen Staff Health Ins			1,474.26
	06-2-03100-220-001	Sec Kitchen Staff Soc Sec			359.58
	06-2-03100-220-002	Elem Kitchen Staff Soc Sec			264.81
	06-2-03100-230-001	Sec Kitchen Staff Retirement			413.24
	06-2-03100-230-002	Elem Kitchen Staff Retirement			260.97
	06-931	Payable Account		-1,930.20	
		FUND 06 Totals:	8,451.27	-1,930.20	4,247.12
		Report Totals:	320,493.28	-96,531.38	141,567.65

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
Checks Available to Print						
01 - GENERAL						
12152020		12/14/20	FRENCHMAN	Frenchman Valley Co-op		1,280.69
				gas		
					Check Total	1,280.69
					Vendor Total	1,280.69
3HSAABTBJ.326		12/10/20	ABTBJHSA	Adams Bank FBO Ben Jones HSA		213.29
				December 2020 Payroll		
					Check Total	213.29
					Vendor Total	213.29
12152020		12/14/20	ADAMLUMB	Adams Lumber		387.75
				classroom supplies, lumber		
					Check Total	387.75
					Vendor Total	387.75
2AFLAC9.326		12/10/20	AFLAC 9	American Family Life		492.61
				December 2020 Payroll		
2AMFA9.326		12/10/20		December 2020 Payroll		128.69
					Check Total	621.30
					Vendor Total	621.30
2AFLAC12.326		12/10/20	AFLAC12	American Family Life		1,765.30
				December 2020 Payroll		
2AMFA.326		12/10/20		December 2020 Payroll		314.36
					Check Total	2,079.66
					Vendor Total	2,079.66
53593		12/14/20	ALSLOCK	Al's Lock And Safe		317.52
				keys		
					Check Total	317.52
					Vendor Total	317.52
12152020		12/14/20	AMAZON	Amazon		1,658.13
				laptop, books, Title I		
					Check Total	1,658.13
					Vendor Total	1,658.13
12/20-1		12/14/20	BHE4317	Black Hills Energy		212.63
				gas		
					Check Total	212.63
					Vendor Total	212.63
12/20-2		12/14/20	BHE4318	Black Hills Energy		1,993.17
				gas		
					Check Total	1,993.17

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	1,993.17
12/20-3		12/14/20	BHE4319	Black Hills Energy gas		239.68
					Check Total	239.68
					Vendor Total	239.68
12/20-4		12/14/20	BHE4479	Black Hills Energy gas		190.23
					Check Total	190.23
					Vendor Total	190.23
12/20-5		12/14/20	BHE5611	Black Hills Energy gas		143.57
					Check Total	143.57
					Vendor Total	143.57
12/20-6		12/14/20	BHE9834	Black Hills Energy gas		110.90
					Check Total	110.90
					Vendor Total	110.90
12/20-7		12/14/20	BHE9835	Black Hills Energy gas		975.98
					Check Total	975.98
					Vendor Total	975.98
100021124	12/20	12/14/20	BLUECATHY	Blue Cross Blue Shield premium		782.06
					Check Total	782.06
					Vendor Total	782.06
12152020		12/14/20	BLUECR01	Blue Cross/Blue Shield 10 month emee prem		2,823.94
3DENTAL.326		12/10/20		December 2020 Payroll		6,393.75
3HEAL.326		12/10/20		December 2020 Payroll		77,821.11
					Check Total	87,038.80
					Vendor Total	87,038.80
100034675	12/20	12/14/20	BLUEDEAN	Blue Cross Blue Shield premium		2,080.89
					Check Total	2,080.89
					Vendor Total	2,080.89
28230991		12/14/20	CAPITALBUS	Capital Business Systems copier rental		3,545.90
					Check Total	3,545.90

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	3,545.90
5058813		12/16/20	CDW-G	CDW Government, Inc software		2,990.64
					Check Total	2,990.64
					Vendor Total	2,990.64
12152020		12/14/20	CHASECOU	Chase County Clerk election costs		100.00
					Check Total	100.00
					Vendor Total	100.00
12/20 ES		12/14/20	CITYOFGR	City Of Grant ES electricity & utilities		2,737.22
12/20 HS		12/14/20		HS electricity & utilities		9,427.45
					Check Total	12,164.67
					Vendor Total	12,164.67
2GARNSEDGC.3 26		12/10/20	CLKSEDGCT	Clerk Sedgwick Co. Combined Court December 2020 Payroll		413.88
					Check Total	413.88
					Vendor Total	413.88
12152020		12/14/20	COLFCLIF	Colglazier Clinic bus PE		200.00
					Check Total	200.00
					Vendor Total	200.00
12152020		12/14/20	COUNTRY SU	Country Supply trash can, insulation, supplie		510.10
					Check Total	510.10
					Vendor Total	510.10
2GARNCREDI.32 6		12/10/20	CREDITMAN	Credit Management Services Inc December 2020 Payroll		193.25
					Check Total	193.25
					Vendor Total	193.25
12152020		12/14/20	EAKES	Eakes Office Solutions maintenance & office supplies		1,736.74
					Check Total	1,736.74
					Vendor Total	1,736.74
2FICA.326		12/10/20	EFTPS	EFTPS Payroll Deposit December 2020 Payroll		18,994.30
2FICM.326		12/10/20		December 2020 Payroll		4,442.23

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	PO Date	Vendor Name Description	Manual Check Number	Amount
2USIT.326		12/10/20		12/10/20	December 2020 Payroll		22,198.88
3FICA.326		12/10/20		12/10/20	December 2020 Payroll		18,994.30
3FICM.326		12/10/20		12/10/20	December 2020 Payroll		4,442.23
Check Total							69,071.94
Vendor Total							69,071.94
			ESU16	ESU #16			
896		12/14/20		12/14/20	staff dev		12.00
897		12/14/20		12/14/20	HAL		293.00
PERKINS04		12/14/20		12/14/20	SPED/Preschool		39,289.18
Check Total							39,594.18
Vendor Total							39,594.18
			FIRST	FIRST			
29936		12/14/20		12/14/20	HAL		654.00
Check Total							654.00
Vendor Total							654.00
			FRIESEN	Friesen Welding & Repair			
12152020		12/14/20		12/14/20	welding classroom supplies		181.84
Check Total							181.84
Vendor Total							181.84
			GOFFSERV	Goff Services			
796		12/14/20		12/14/20	toilet & dishwasher repairs		375.39
Check Total							375.39
Vendor Total							375.39
			GRANPHAR	Grant Pharmacy			
12152020		12/14/20		12/14/20	health supplies		52.60
Check Total							52.60
Vendor Total							52.60
			GRANTRIB	Grant Tribune/Johnson Publications			
12152020		12/14/20		12/14/20	legal proceedings		15.00
Check Total							15.00
Vendor Total							15.00
			GREAPL02	Great Plains Communications			
12152020		12/14/20		12/14/20	telephone/internet		1,115.18
Check Total							1,115.18
Vendor Total							1,115.18
			HATCSUPE	Hatch's Super Foods			
2468 12/20		12/14/20		12/14/20	classroom supplies		103.16
6002 12/20		12/14/20		12/14/20	health supplies		26.26
6005 12/20		12/14/20		12/14/20	classroom supplies		17.57

Preliminary Check Register

Check Date	DD	Check Number	Vendor ID	Vendor Name	Manual Check Number	Amount
Invoice		Invoice Date	PO Number	Description		
6060	12/20	12/14/20		staff dev		27.08
7005	12/20	12/14/20		classroom supplies		51.71
					Check Total	225.78
					Vendor Total	225.78
997048		12/14/20	HIRERIGHT	HireRight, LLC drug testing		31.40
					Check Total	31.40
					Vendor Total	31.40
12152020		12/14/20	IDEALLIN	Ideal Linen Supply mops, mats		990.44
					Check Total	990.44
					Vendor Total	990.44
12152020		12/14/20	IN & OUT	In & Out gas, staff dev		826.99
					Check Total	826.99
					Vendor Total	826.99
536883		12/14/20	JUNILIBR	Junior Library Guild books		662.50
					Check Total	662.50
					Vendor Total	662.50
12152020		12/14/20	KEITH CO C	Keith County Clerk election cost		100.00
					Check Total	100.00
					Vendor Total	100.00
9236		12/14/20	KSBSCHOOL	KSB School Law legal services		378.00
					Check Total	378.00
					Vendor Total	378.00
2LEGALSH.326		12/10/20	LEGALSHIEL	LegalShield December 2020 Payroll		112.44
					Check Total	112.44
					Vendor Total	112.44
12152020		12/14/20	MEGANAPOL	Megan Apolius mileage reimbursement		65.67
					Check Total	65.67
					Vendor Total	65.67
2MG403B.326		12/10/20	MGTRUST	MG Trust Company December 2020 Payroll		500.00

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
2MG403ROTH.3 26		12/10/20		December 2020 Payroll		2,375.00
					Check Total	2,875.00
					Vendor Total	2,875.00
12152020		12/14/20	NAPAAUTO	Imperial NAPA supplies		88.21
					Check Total	88.21
					Vendor Total	88.21
2NEIT.326		12/10/20	NEBRDEPT	Nebraska Depart. Of Revenue December 2020 Payroll		10,096.09
					Check Total	10,096.09
					Vendor Total	10,096.09
2NTRT.326		12/10/20	NEBRRETI	Nebraska Retirement System December 2020 Payroll		28,847.45
3NTRT.326		12/10/20		December 2020 Payroll		29,135.92
					Check Total	57,983.37
					Vendor Total	57,983.37
121520220		12/14/20	NPPD	Nebraska Public Power District Elsie electricity		34.21
					Check Total	34.21
					Vendor Total	34.21
2075-20201130		12/14/20	ONESOUR	One Source background check		5.00
					Check Total	5.00
					Vendor Total	5.00
2BCBS.326		12/10/20	PCSB CBS	Perkins County Schools December 2020 Payroll		54.08
					Check Total	54.08
					Vendor Total	54.08
12152020		12/14/20	PCSTRANS	PCS Transaction Cash postage, classroom supplies		346.97
					Check Total	346.97
					Vendor Total	346.97
12152020		12/14/20	PEPPER	J. W. Pepper & Son, Inc classroom supplies		90.44
					Check Total	90.44
					Vendor Total	90.44
			PERKCOHE	Perkins Co. Health Services		

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
12152020		12/14/20		drug screen		79.00
					Check Total	79.00
					Vendor Total	79.00
12152020		12/16/20	PERKCOUN	Perkins County Clerk election costs		553.91
					Check Total	553.91
					Vendor Total	553.91
12152020		12/14/20	PERRYGUTH	PGH&G Attorneys At Law legal services		300.00
					Check Total	300.00
					Vendor Total	300.00
12152020		12/14/20	PINNvisa	Pinnacle Bank gas		15.20
					Check Total	15.20
					Vendor Total	15.20
12152020		12/14/20	PITNEY	Pitney Bowes machie rental		30.00
					Check Total	30.00
					Vendor Total	30.00
121520		12/14/20	PUBPAYSERV	Publisher Payment Service Wood Mag-1 year		47.74
					Check Total	47.74
					Vendor Total	47.74
12152020		12/14/20	QUALDIES	Quality Diesel Inc bus repairs		586.03
					Check Total	586.03
					Vendor Total	586.03
12152020		12/14/20	RANGE	Range DL internet		130.00
					Check Total	130.00
					Vendor Total	130.00
9332		12/14/20	REESMECH	Reese Mechanical refrigerator repair		216.50
					Check Total	216.50
					Vendor Total	216.50
208126641978		12/16/20	SCHOSP02	School Specialty Inc. classroom supplies		84.69
					Check Total	84.69

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	84.69
			SSBJLHSA	Sandhills State Bank FBO Jasmine Lehl HSA		
3HSASSBJL.326		12/10/20		December 2020 Payroll		213.29
					Check Total	213.29
					Vendor Total	213.29
			SSBTSHSA	Sandhills State Bank FBO Tristan Stephenson H		
3HSASSBTS.326		12/10/20		December 2020 Payroll		106.64
					Check Total	106.64
					Vendor Total	106.64
			STRIV	Striv, Inc.		
3136		12/16/20		subscription		987.50
					Check Total	987.50
					Vendor Total	987.50
			T & T MAR	Principal Life Group		
2LTD.326		12/10/20		December 2020 Payroll		302.24
					Check Total	302.24
					Vendor Total	302.24
			THATFISH	That Fish Place		
R2400318		12/14/20		Animal Science Classroom Sup		1,119.49
					Check Total	1,119.49
					Vendor Total	1,119.49
			USPOSTALS	U.S. Postal Service		
12152020		12/16/20		postage permit		240.00
					Check Total	240.00
					Vendor Total	240.00
			VIAERO	Viaero		
12152020		12/14/20		cell phones		106.73
					Check Total	106.73
					Vendor Total	106.73
			VISIONSP	Vision Service Plan (CT)		
2VSPVISION.326		12/10/20		December 2020 Payroll		519.38
					Check Total	519.38
					Vendor Total	519.38
			WAGEWORKS	WageWorks, Inc.		
2CAFE.326		12/10/20		December 2020 Payroll		1,705.00
2DCARE.326		12/10/20		December 2020 Payroll		1,146.00
					Check Total	2,851.00
					Vendor Total	2,851.00

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	PO Date	Vendor Name Description	Manual Check Number	Amount
12152020		12/16/20	WFBUSMC	12/16/20	Payment Remittance Center HAL, classroom supplies		160.64
						Check Total	160.64
						Vendor Total	160.64
121520		12/14/20	WRIGBILL	12/14/20	Bill Wright mileage reimbursement		244.95
						Check Total	244.95
						Vendor Total	244.95
12152020		12/14/20	WWADMINFEE	12/14/20	WageWorks admin fee		176.00
						Check Total	176.00
						Vendor Total	176.00
01 - GENERAL Totals:							317,279.08
06 - CAFETERIA FUND							
2AFLAC9.326		12/10/20	AFLAC 9	12/10/20	American Family Life December 2020 Payroll		239.27
						Check Total	239.27
						Vendor Total	239.27
3DENTAL.326		12/10/20	BLUECR01	12/10/20	Blue Cross/Blue Shield December 2020 Payroll		212.04
3HEAL.326		12/10/20		12/10/20	December 2020 Payroll		2,736.48
						Check Total	2,948.52
						Vendor Total	2,948.52
12/20 ES		12/14/20	CASHWA	12/14/20	Cash-Wa Distributing ES food expense		4,864.74
12/20 HS		12/14/20		12/14/20	HS food expense		4,548.63
						Check Total	9,413.37
						Vendor Total	9,413.37
12152020		12/14/20	EAKES	12/14/20	Eakes Office Solutions maintenance & office supplies		139.08
						Check Total	139.08
						Vendor Total	139.08
2FICA.326		12/10/20	EFTPS	12/10/20	EFTPS Payroll Deposit December 2020 Payroll		506.04
2FICM.326		12/10/20		12/10/20	December 2020 Payroll		118.35
2USIT.326		12/10/20		12/10/20	December 2020 Payroll		240.78
3FICA.326		12/10/20		12/10/20	December 2020 Payroll		506.04
3FICM.326		12/10/20		12/10/20	December 2020 Payroll		118.35
						Check Total	1,489.56

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
Vendor Total						1,489.56
			GENFUND	General Fund		
12152020		12/14/20		12/14/20 PS Tuition accid in Lunch Fd		100.00
Check Total						100.00
Vendor Total						100.00
			HATCSUPE	Hatch's Super Foods		
2410 12/20		12/14/20		12/14/20 food expense		889.17
Check Total						889.17
Vendor Total						889.17
			NEBRDEPT	Nebraska Depart. Of Revenue		
2NEIT.326		12/10/20		12/10/20 December 2020 Payroll		108.22
Check Total						108.22
Vendor Total						108.22
			NEBRRETI	Nebraska Retirement System		
2NTRT.326		12/10/20		12/10/20 December 2020 Payroll		667.53
3NTRT.326		12/10/20		12/10/20 December 2020 Payroll		674.21
Check Total						1,341.74
Vendor Total						1,341.74
			TJADTARA	Tara Tjaden		
12152020		12/14/20		12/14/20 uniform reimbursement		75.36
Check Total						75.36
Vendor Total						75.36
			USFOOD	US Foods - Grand Island		
12/20 ES		12/14/20		12/14/20 ES food expense		791.87
12/20 HS		12/14/20		12/14/20 HS food expense		2,087.69
Check Total						2,879.56
Vendor Total						2,879.56
			VISIONSP	Vision Service Plan (CT)		
2VSPVISION.326		12/10/20		12/10/20 December 2020 Payroll		50.01
Check Total						50.01
Vendor Total						50.01
06 - CAFETERIA FUND Totals:						19,673.86
Total of Checks Available to Print:						336,952.94
Report Total:						336,952.94

Receipt Journal (Reprint)

Receipt Number	Receipt Date	Description	Received From	Total	Sales Tax	Amount Less Tax
Line	Activity	Name		Amount		
Journal Number: 294			November 2020			Posted: 12/01/2020 03:44:23 PM
000000	11/04/2020	advertising	Business			
1		5017 Annual		50.00	0.00	50.00
			Receipt Totals:	50.00	0.00	50.00
000000	11/04/2020	rent	Patron			
1		4010 Facility Use-Rental		25.00	0.00	25.00
			Receipt Totals:	25.00	0.00	25.00
000000	11/06/2020	donation	Patron			
1		3005 FFA		180.00	0.00	180.00
			Receipt Totals:	180.00	0.00	180.00
000000	11/06/2020	jackets	Students			
1		3005 FFA		140.00	0.00	140.00
2		3005 FFA		56.00	0.00	56.00
3		3005 FFA		264.00	0.00	264.00
			Receipt Totals:	460.00	0.00	460.00
000000	11/09/2020	reimbursement-subdistrict	South Loup Schools			
1		2003 VB-High School		111.27	0.00	111.27
			Receipt Totals:	111.27	0.00	111.27
000000	11/11/2020	book fair proceeds	Patron			
1		5004 Library-Elem		550.00	0.00	550.00
			Receipt Totals:	550.00	0.00	550.00
000000	11/18/2020	rebate	Coca Cola			
1		6012 Scholarships		25.02	0.00	25.02
			Receipt Totals:	25.02	0.00	25.02
000000	11/19/2020	jackets	Students			
1		3005 FFA		342.00	0.00	342.00
			Receipt Totals:	342.00	0.00	342.00
000000	11/19/2020	reimbursement	NE FFA			
1		3005 FFA		89.00	0.00	89.00
			Receipt Totals:	89.00	0.00	89.00
000000	11/24/2020	pop sales	Staff			
1		6003 Faculty Lounge-Elem & MS		148.00	0.00	148.00
			Receipt Totals:	148.00	0.00	148.00
000000	11/24/2020	advertisement	Business			
1		5017 Annual		25.00	0.00	25.00
			Receipt Totals:	25.00	0.00	25.00
000000	11/25/2020	fruit, meat	Patrons			

Receipt Journal (Reprint)

Receipt Number	Receipt Date	Description	Received From	Total	Sales Tax	Amount Less Tax
Line	Activity	Name		Amount		
1	3005	FFA		7337.25	0.00	7337.25
Receipt Totals:				7337.25	0.00	7337.25
000000	11/25/2020	reimbursement	PC Wrestling Club			
1	4019	Athletic Equipment		5000.00	0.00	5000.00
Receipt Totals:				5000.00	0.00	5000.00
000000	11/30/2020	concessions	Patrons			
1	4012	Concession Stand		319.31	0.00	319.31
2	4012	Concession Stand		171.94	0.00	171.94
Receipt Totals:				491.25	0.00	491.25
000000	11/30/2020	interest earned	Adams Bank			
1	6090	Interest Earned		25.71	0.00	25.71
Receipt Totals:				25.71	0.00	25.71
000000	11/29/2020	gate	Patron			
1	2010	Wrestling-MS		282.00	0.00	282.00
Receipt Totals:				282.00	0.00	282.00
Journal Totals:				15141.50	0.00	15141.50

SELECTED Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 12/31/20

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01	GENERAL				
01-1-01100-000-000	Taxes	6,076,768.00	1,696,587.48	4,380,180.52	72.08
01-1-01115-000-000	Carline Taxes	100.00	39.00	61.00	61.00
01-1-01120-000-000	Public Power Dist Sales Tax	70,000.00	0.00	70,000.00	100.00
01-1-01125-000-000	Motor Vehicle Taxes	310,000.00	63,918.97	246,081.03	79.38
01-1-01190-000-000	County Treasurer's Commission	-60,768.00	-16,965.88	-43,802.12	72.08
01-1-01315-000-000	Tuition Received DL Spanish	75,000.00	23,808.60	51,191.40	68.25
01-1-01370-000-000	Preschool Tuition	19,000.00	5,400.00	13,600.00	71.57
01-1-01510-000-000	Interest	375.00	54.38	320.62	85.49
01-1-01911-000-000	Local License Fees	2,000.00	760.00	1,240.00	62.00
01-1-01925-000-000	Corporate/Other Private Grants	0.00	100.00	-100.00	0.00
01-1-01955-000-000	Dual Credit Reimbursement	0.00	0.00	0.00	0.00
01-1-01990-000-000	Other Local Receipts	2,000.00	1,809.43	190.57	9.52
01-1-02110-000-000	County Fines & License	0.00	600.00	-600.00	0.00
01-1-02130-000-000	Other County Receipts	0.00	0.00	0.00	0.00
01-1-02210-000-000	ESU Receipts	1,900.00	4,462.99	-2,562.99	-134.89
01-1-03110-000-000	State Aid	61,010.00	18,303.00	42,707.00	70.00
01-1-03120-000-000	Special Education Sch Age	225,000.00	0.00	225,000.00	100.00
01-1-03125-000-000	SPED Transportation Sch Age	0.00	0.00	0.00	0.00
01-1-03130-000-000	Homestead Exemption	20,000.00	0.00	20,000.00	100.00
01-1-03131-000-000	Property Tax Credit	530,000.00	0.00	530,000.00	100.00
01-1-03132-000-000	Personal Property Tax Credit	20,000.00	0.00	20,000.00	100.00
01-1-03133-000-000	Nameplate Capacity Tax-Renew Energy	0.00	0.00	0.00	0.00
01-1-03180-000-000	Prorate Motor Vehicle	9,000.00	1,455.52	7,544.48	83.82
01-1-03400-000-000	State Apportionment	90,000.00	0.00	90,000.00	100.00
01-1-03512-000-000	Distance Ed Incentive Pymnt	0.00	27,982.39	-27,982.39	0.00
01-1-03535-000-000	High Ability Learners	4,000.00	3,677.00	323.00	8.07
01-1-03800-000-000	NPPD In Lieu Taxes	0.00	0.00	0.00	0.00
01-1-03990-000-000	Other State Receipts	3,000.00	0.00	3,000.00	100.00
01-1-04105-000-000	E-Rate Rebates	0.00	0.00	0.00	0.00
01-1-04310-000-000	REAP	31,995.00	31,995.00	0.00	0.00
01-1-04505-000-000	Title I	43,000.00	2,821.00	40,179.00	93.43
01-1-04506-000-000	Title I Accountability	0.00	0.00	0.00	0.00
01-1-04509-000-000	Title IIA	0.00	0.00	0.00	0.00
01-1-04512-000-000	IDEA Base Allocation	0.00	0.00	0.00	0.00
01-1-04516-000-000	IDEA Preschool	4,450.00	0.00	4,450.00	100.00
01-1-04518-000-000	IDEA Base & Enrollment Poverty	80,000.00	0.00	80,000.00	100.00
01-1-04519-000-000	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00
01-1-04521-000-000	IDEA Nonpublic	0.00	0.00	0.00	0.00
01-1-04530-000-000	Other Federal Receipts-PBIS	0.00	0.00	0.00	0.00
01-1-04708-000-000	Medicaid Payments (MIPS)	0.00	0.00	0.00	0.00
01-1-04709-000-000	Medicaid Admin Activities (MAAPS)	1,000.00	0.00	1,000.00	100.00
01-1-05200-000-000	Other Fund Transfers In	75,000.00	22,409.22	52,590.78	70.12
01-1-05300-000-000	Sale Of Property	0.00	0.00	0.00	0.00
01-1-05301-000-000	Insurance Adjustment	50.00	4,542.06	-4,492.06	-8,984.12

SELECTED Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 12/31/20

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01-1-05690-000-000	Other Non Revenue	5,000.00	10,566.38	-5,566.38	-111.32
01-1-06300-000-000	Special Budget Items	1,032,755.00	0.00	1,032,755.00	100.00
01	FUND Totals:	8,731,635.00	1,904,326.54	6,827,308.46	78.19
	Report Totals:	8,731,635.00	1,904,326.54	6,827,308.46	78.19

Revenue Journal (Preliminary)

Fiscal Year: 2021

Entry Line	Date Account	Received From	Receipt Description	Accrue	Description	Bank ID/Account Receivable	Received
Journal:		12/14/20					
Entry	12/14/20				November receipts	A GENERAL	Sandhills State
1	01-1-01100-000-000		Taxes			0.00	34,935.24
2	01-1-01125-000-000		Motor Vehicle Taxes			0.00	21,597.55
3	01-1-02110-000-000		County Fines & License			0.00	600.00
4	01-1-01190-000-000		County Treasurer's Commission			0.00	-349.35
5	01-1-03110-000-000		State Aid			0.00	6,101.00
6	01-1-03535-000-000		High Ability Learners			0.00	2.00
7	01-1-01370-000-000		Preschool Tuition			0.00	1,850.00
8	01-1-05690-000-000		Other Non Revenue			0.00	2,832.96
9	01-1-01315-000-000		Tuition Received DL Spanish			0.00	23,808.60
10	01-1-05200-000-000		Other Fund Transfers In			0.00	7,251.14
11	01-1-01510-000-000		Interest			0.00	15.91
Totals for Entry 10556						0.00	98,645.05
Totals for Journal						0.00	98,645.05

Bank Account Totals			
	A	GENERAL FUND	Sandhills State Bank
			98,645.05

Fund Summary		Receivable	Received
01	GENERAL	0.00	98,645.05

December Transaction Cash

(November Transactions)

PCS-Cash	Replenish HS Postage Bag	\$209.47	01-2-02610-531-000
All Pets	HS Classroom Supplies	\$137.50	01-2-01100-610-001

TOTAL	\$ 346.97
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2020-2021 Perkins County Schools Treasurer's Report - December 2020 Board Meeting - (For the month of November 2020)						
INTEREST RATES			0.01% Sandhills State	0.10% Pinnacle		
			SPECIAL BUILDING	DEPRECIATION	EMPLOYEE BENEFIT	
	GENERAL FUND	LUNCH FUND	FUND	FUND	FUND	ACTIVITY FUND
Balance Forward	\$1,637,093.73	\$19,107.23	\$283,673.28	\$75,118.50	\$0.00	\$296,196.76
EXPENDITURES						
Payroll	\$225,787.25	\$7,251.14				
Bills	\$331,584.81	\$21,934.97				\$9,866.13
Total Bills	\$557,372.06	\$29,186.11	\$0.00	\$0.00	\$0.00	\$9,866.13
RECEIPTS						
LOCAL RECEIPTS	\$92,542.05	\$1,535.85	\$103.96			\$15,115.79
STATE RECEIPTS	\$6,103.00	\$26,586.50				
FEDERAL RECEIPTS	\$0.00					
Total	\$98,645.05	\$28,122.35	\$103.96	\$0.00	\$0.00	\$15,115.79
Void Checks	\$5,586.66					\$750.00
Returned Checks						
Transfers						
CD Deposit into Checking						
Bank Charges						
Bank Error/Correction						
Lunch/Other Refunds						
Interest		\$2.18	\$3.01	\$6.38		\$25.71
Ending Balance	\$1,183,953.38	\$18,045.65	\$283,780.25	\$75,124.88	\$0.00	\$302,222.13
CD's/Investments	\$17.13			\$0.00	\$0.00	
TOTAL FUND BALANCE	\$1,183,970.51	\$18,045.65	\$283,780.25	\$75,124.88	\$0.00	\$302,222.13
EXPENDITURES TO-DATE	\$1,859,513.19	\$88,480.90	\$0.00	\$0.00	\$0.00	\$44,321.91
Budget Total	\$8,731,635.00	\$295,749.00	\$527,367.00	\$124,895.00	\$0.00	\$495,000.00
						TOTAL CD's/INVEST:
						\$17.13

December 2020-School Board Meeting Elementary Principal's Report

MAPS Testing

- MAPS Growth and Fluency testing took place Monday, Dec. 14 - Monday, Dec. 21.
- Data will be disaggregated to assist students with remediation and growth.
- Student results will be sent home after break.

Virtual Elementary Music Program

- Music rehearsal took place on Wednesday, Dec. 16.
- Music program recording took place on Wednesday, Dec. 17.
- Elementary Music program will be available online Tuesday, Dec. 22 at 6:00 pm (links on social media and school website).

Staff Professional Development

- We have started the Math Curriculum selection process
- **PLC** process progressing
 - Interventions intentional for each and every grade level and student.
 - Utilizing MAPS data and daily/weekly/unit work (fresh data) to group students according to individual needs.
 - Changing the schedule to allow for multiple teachers to assist with interventions is preferable.
- Science of Reading information was provided as 'food for thought' for teachers. Teachers read the following articles:
 1. [Sink or Swim: The Appearance of Reading](#)
 2. Page 4-7 from the article ['Science of Reading'](#)
- LETRS (training program for teachers that reinforces and utilizes/applies the same ideas and procedures as science of reading research)
 - What is LETRS - (Language Essentials for Teachers of Reading and Spelling), provides teachers with the skills they need to master the

fundamentals of reading instruction—phonological awareness, phonics, fluency, vocabulary, comprehension, writing, and language.

- Eight elementary teachers have been taking the LETRS class.
- It is recommended that teachers are provided plan time so that they can incorporate what they are learning into their daily lessons/teaching.

COVID guidelines and procedures (continued)

- Students socially distanced in the classroom, masks worn if social distancing is not obtainable.
- Modified lunches

New Students Entering Elementary - 1

- 1, 5th grader

Students Exiting Elementary - 2

- 1, 6th grader
- 1, 3rd grader (seasonal)

December 2020 - School Board Meeting - 7-12 Principal Report

PERKINS PC COUNTY

STAFF PROFESSIONAL DEVELOPMENT:

- Nov. 25th - Full Staff
- Jan. 4th - Full Staff

JH/HS ACADEMICS:

- Nov. 17th - ASVAB Results
- Dec. 12th - National ACT
- Dec. 1st to Dec. 22nd - Second Semester Scheduling - Completed
- Dec. 17th and 21st - Winter MAPs Tests
- Dec. 16th and 18th - Semester 1 Finals

EVENTS:

- Dec. 17th - JH Music Recording
- Dec. 18th - HS Music Recording
- Dec. 23rd - JH/HS Virtual Winter Program @ 6:00pm

CTE UPDATE:

- School Counselor
 - Chadron State College Visit - Freshmen - Second Semester
- Ag/FFA
 - Mr. Burge received \$1500 (\$1000 from Nebraska Game and Parks and \$500 from PCS Foundation) to start the Trout in the Classroom Program. He has purchased all of the equipment for this program and will get started in the second semester.
 - The Greenhouse was recovered this past fall. The cover typically lasts four to five years
 - There are currently 400 plants growing in the greenhouse.
 - Welding II/III has been creating items for sale - Boot racks, welcome signs, coat rack, horseshoe reindeer, etc.
- Business
 - Intro to Business interviewed local business owners in Perkins County.
- Woods/Shop
 - Building Construction
 - 30 x 44 garage at Nick Turners Residence.

Curriculum Report

School Board Meeting - Dec. 21, 2020

Submitted By: Deanne Bishop - Curriculum Coordinator

OUTLINE

1. Update - Ongoing Curriculum Work

2. Update - HAL

1. Update - Ongoing Curriculum Work

- a) The 2020 Fall Annual Report is complete. It is pinned to the top of our school's social media accounts and can also be accessed on the website. Additionally, it was emailed directly to our PK-12 staff.

2. Update - HAL

- a) I applied for a Perkins County Schools Foundation Grant to purchase Turning Tumbles to use with the 3rd-8th HAL students. In short, these peg boards come with pieces that mimic the coding and critical thinking processes behind the way computers solve problems and carry out functions.
- b) **Elementary HAL** students have been learning about Morse Code during their unit on **Secret Codes**. After decoding messages sent via a flashlight, they coded their own phrases. Last week they finished threading these messages onto strings (cranberries = dots / popcorn = dashes) and hung the strands on trees outside of the Elementary.

Lesson Strategies Included:

- * History - how Morse Code was invented and how it has been used over time
- * Critical Thinking - translate sounds/sight into dots/dashes and decode the messages
 - write and code their own messages
- * Fine Motor Skills - thread a needle
 - string together strands of popcorn and cranberries

- c) **Junior High HAL** students are in the middle of a unit on **Space Exploration**. After packing "NASA Moon Kits" that included survival and comfort items, students explored how values like weight, days and years vary by planet. Then, students applied their knowledge of impact and deceleration to create Lunar Landers for the safe transportation of their marshmallow astronauts. Students tested their initial designs and will re-build them in January to see if they can improve their results.

Lesson Strategies Included:

- * History - of NASA's Apollo missions and goals for Artemis' future moon missions
- * Critical Thinking - variance of days/years/weight on different planets
- * Engineering - design and build a Lunar Lander
 - testing design from multiple heights / analyzing the data
- * Problem Solving - redesigning their Lunar Landers for improved performance

Perkins County A.D. Board Report
December School Board Meeting
Drafted: December 16, 2020

Athletic Department

- Starting next year, all sports scheduled have been evened out in terms of home and away splits. There will no longer be any schedules that are home heavy or away heavy.
- I am in the process of adding 11 man teams to the JV FB schedule, this will allow us to get games in and not cancel in terms of low numbers from other teams. The format will be 8-man on offense and 11-man on defense. I have contacted Ogallala, Holyoke, Chase County, and St. Pat's. If the school is a C1 school, we would play their freshman/sophomore team and not their JV team.

Fan capacity limits

- 50% fan capacity
- Immediate family members only (all schools)
- Grandparents are allowed entry to all schools

High School Basketball

- Holiday Tournament is December 21 and 22 with Hyannis, Creek Valley, and Wallace
- Boys are Class D1. Girls are Class C2
- Paxton and Kimball games have been postponed and have found new dates to play. Paxton will play January 12 and Kimball will play February 1
- Boys
 - 15 athletes are out
 - Record: Varsity is 1-2
 - With limited boys, the boys are playing well against bigger schools. Numbers just hurt us in terms of depth and fatigue in the fourth quarter
- Girls
 - 19 athletes are out
 - Record: Varsity record: 1-2, JV record: 1-2. Girls are making big strides in the right direction

Junior High Basketball

- Boys
 - 21 athletes are out
 - Fundamentals are stressed. As a first year head coach, Mr. Boldt is working well with the boys
 - We may be able to pick Sedgwick back up in the junior high ranks after Christmas break
- Girls
 - 12 athletes are out
 - With limited girls, they are competitive in every game. As a first year head coach, Ms. Seamann works very well with the girls and she stresses fundamentals

High School Wrestling

- Perkins County Varsity Wrestling Triangular was cancelled due to Holyoke not being able to wrestle. This was also with Brady. I found a team (Doniphan) and our meet has been moved to Brady for our Triangular (central location). This is only a one year movement. The triangular will return to Grant with Brady and Holyoke next year
- 9 athletes are out
- Colton, Austin, and Brandon have all earned 1st place medals in a meet so far this year. Boys are making big strides in terms of competitiveness

Speech

- As of now, Wallace's invite is virtual
- Chase County cancelled their invite
- We will not cancel our meet
- There are 40 students out for Speech

Mock Trial

- Will begin competitions in January
- There are 12 students out

Jeremy Struckman

Perkins County Activities Director

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2020
AND
ACCOUNTANT'S OPINION THEREON

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Perkins County Schools
Grant, Nebraska 69140

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Perkins County Schools (the School District), Grant, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 School District as of August 31, 2020, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis 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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis and budgetary comparison information on pages 3–7 and 26-32 and the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Management's discussion and analysis on pages 3-7, the budgetary comparison information presented on pages 26-32, and the supplemental schedules listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020



PERKINS COUNTY SCHOOLS

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PO BOX 829
GRANT, NE 69140

Phone: 308-352-4735

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PERKINS COUNTY SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2020. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 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 position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and Interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. 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 cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Perkins County School District No. 1.

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 Interfund 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 School District reports all of its activities as governmental activities.

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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund is reported as separate columns in the fund financial statements.

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

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 the School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information follows later in this Discussion & Analysis)

On the government-wide financial statements:

- The School District's total net position, as compared to the prior fiscal year, increased by \$382,535. The increase in total net position can be attributed to changes in the county treasurer's balance; tighter fiscal management of expenditures; and an increase in the General Fund tax asking to build cash reserves.

On the fund financial statements:

- Ending fund balance increased from \$2,496,792 in fiscal year 2018-19 to \$2,879,327 in fiscal year 2019-20, an increase of \$382,535. As previously stated, this was due to an increase to our General Fund levy to build cash reserves.
- In the General Fund, unreserved funds were \$2,481,047 in fiscal year 2019-20 an increase of \$419,414 from 2018-19. Total General Fund actual resources decreased budgeted resources by \$17,758 and budgeted expenditures exceeded actual expenditures by \$2,122,648.
- The School District's General Fund disbursements were \$6,394,918 during fiscal year 2019-20, a decrease of \$34,512 from 2018-19.
- The certified taxable value for the District decreased **6.41%** from the 2018-19 certified value.

Governmental Activities

The net position (as reflected by the fund balances) for the major governmental funds increased by \$382,535 overall. The increase in the overall net position as indicated in the table below is as follows. The General Fund balance increased by \$419,414 an increase in the General Fund tax asking.

Fund	Beginning Balance 9/1/2019	Transfers	Receipts	Disbursements	Ending Balance 8/31/2020	Change in Fund Balance
General	\$ 2,061,633	\$ (99,944)	\$ 6,814,276	\$ 6,294,918	\$ 2,481,047	\$ 419,414
Employee Benefit	-				-	-
School Nutrition	44,897	60,000	183,712	247,996	40,613	(4,284)
Depreciation	74,895	-	182		75,077	182
Special Building	315,367	-	21,204	53,981	282,590	(32,777)
Total	\$ 2,496,792	\$ (39,944)	\$ 7,019,374	\$ 6,596,895	\$ 2,879,327	\$ 382,535

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,879,327 on August 31, 2020.

Statement of School District's Net Position

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Assets			
Current Assets	\$ 2,879,327	\$ 2,496,792	15.32%
Total Assets	<u>\$ 2,879,327</u>	<u>\$ 2,496,792</u>	15.32%
Net Position			
Restricted	282,590	315,367	-10.39%
Unrestricted	<u>2,596,737</u>	<u>2,181,425</u>	19.04%
Total Net Position	<u>\$ 2,879,327</u>	<u>\$ 2,496,792</u>	15.32%

Changes in the School District's Net Position

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Receipts			
Program Receipts	\$ 763,985	\$ 757,255	0.89%
General Receipts:			
Property Taxes	4,984,219	4,872,708	2.29%
State Aid	47,287	50,086	
Other Local, County, & State Receipts	<u>1,223,939</u>	<u>1,124,928</u>	8.80%
Total Receipts	<u>7,019,430</u>	<u>6,804,977</u>	3.15%
Disbursements			
Instructional, & Support Services	4,411,011	4,398,690	0.28%
Administrative & Business Services	841,883	830,283	1.40%
Operation & Maintenance	689,363	900,092	-23.41%
Pupil Transportation	159,021	164,814	-3.51%
Federal & State Programs	247,621	234,721	5.50%
Debt Service	-	9,418	0.00%
Other	40,000	48,500	0.00%
School Nutrition	<u>247,996</u>	<u>267,935</u>	-7.44%
Total Disbursements	<u>6,636,895</u>	<u>6,854,453</u>	-3.17%
Increase/Decrease in Net Position	382,535	(49,476)	-873.17%
Beginning Net Position	<u>2,496,792</u>	<u>2,546,268</u>	-1.94%
Ending Net Position	<u>\$ 2,879,327</u>	<u>\$ 2,496,792</u>	15.32%

The largest single source of receipts for the District is property tax. In 2018-19, the District's assessed valuation was \$1,174,468,117. In 2019-20, it decreased by \$75,295,208 or 6.41% to \$1,099,172,909.

The following table shows the property tax rates, by fund, for fiscal years 2019-2020. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2019-20 would be \$516.

Fund	2019-2020 Levy	2018-19 Levy	Levy Change	% Change
General	0.514589	0.455903	0.05869	12.87%
Special Building	0.001547	0.005005	(0.00346)	-69.09%
Total	<u>0.516136</u>	<u>0.460908</u>		

The following table illustrates the receipts and disbursements within the District's General Fund. The School District's state aid recorded in the General Fund for the 2018-19 fiscal year was \$50,086 and for the 2019-20 fiscal year was \$47,287, which was a decrease of \$2,799 (5.59%).

	Year Ended 8/31/2020	% of Total	Year Ended 8/31/2019	% of Total
Receipts				
Property Tax	\$ 4,965,221	72.86%	\$ 4,734,727	73.07%
State Aid	47,287	0.69%	50,086	0.77%
Federal Receipts	171,303	2.51%	144,464	2.23%
Other Local, County, State, Receipts	1,630,521	23.93%	1,550,309	23.93%
Total Receipts	\$ 6,814,332	100.00%	\$ 6,479,586	100.00%
Disbursements				
Instruction & Instructional Support	\$ 4,411,011	68.98%	\$ 4,398,690	68.41%
Administration & Business Services	841,883	13.16%	830,283	12.91%
Operation & Maintenance	635,382	9.94%	668,004	10.39%
Transportation	159,021	2.49%	164,814	2.56%
Federal & State Programs	247,621	3.87%	234,721	3.65%
Other	-	0.00%	17,918	0.28%
Transfers	100,000	1.56%	115,000	1.79%
Total Disbursements	\$ 6,394,918	100.00%	\$ 6,429,430	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the 2019-20 fiscal year, the School District's General Fund Cash Position increased by \$419,414. The following table provides a detailed picture of the change in cash position. As detailed in the following table, total receipts were \$17,758 under budget, and the budget of expenditures was under-spent by \$2,122,648. The largest factor was due to an increase in property tax receipts and the School District's goal to increase cash reserves.

	2019-20 Budget	Year-End Actual	Difference
09/1/2019 Actual Beginning Balance	\$ 1,685,476	\$ 2,061,633	\$ 376,157
Receipts			
Property Taxes	5,599,660	4,965,221	(634,439)
Other Local	441,500	527,955	86,455
County	3,993	31,134	27,141
Special Education	225,000	243,397	18,397
Other State	156,437	841,524	685,087
Federal Programs	124,500	171,303	46,803
Nonrevenue	281,000	33,798	(247,202)
Total Receipts	6,832,090	6,814,332	(17,758)
Expenditures	8,517,566	6,394,918	(2,122,648)
08/31/2020 Ending Balance	\$ -	\$ 2,481,047	\$ 2,481,047

In preparing the School District for the 2020-2021 School year, the district goal will be to improve the District's necessary cash reserve position and improve the district's ending net position. A very large portion of the valuation of the district is agricultural land, which is predicted to continue to drop in valuation in future years. It is also known that uncontrollable expenditures, such as increased building/facility maintenance, utilities, and employee benefit packages will continue to increase.

OTHER INFORMATION

The School District aims to continue in stabilizing its financial condition and improve its overall ending net position. The School District is receiving little to no state aid. The effect of this is the School District's financial status will continue to be largely dependent upon valuation increases, thus relying on local revenue to drive the budget. Sound fiscal management coupled with strategic planning will continue to be the primary focus so that the needs of the students and district are met. The School District's budget is greatly controlled by the NE Department of Education guidelines, specifically the lack of ability to increase budget authority based on having access to more resources than needs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School 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, Perkins County School District No. 1, PO Box 829, Grant, NE 69140. Our telephone number is (308) 352-4735, our fax number is (308) 352-4769, and our email address is phillip.picquet@perkinscountyschools.org.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2020

	<u>Governmental Activities</u>
	<u>2020</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,555,304
Cash with Fiscal Agent	1,324,006
Investments	17
Total Assets	<u>2,879,327</u>
NET POSITION	
Restricted:	
Building Improvements	282,590
Unrestricted	<u>2,596,737</u>
Total Net Position	<u>\$ 2,879,327</u>

The Notes to the Financial Statements are an integral part of these statements.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

Net (Disbursements)
Receipts and Changes
in Net Position
Governmental Activities

Functions/Programs	Program Receipts		Charges for Services	Operating Grants and Contributions	2020
	Disbursements	Net (Disbursements) Receipts and Changes in Net Position			
Governmental Activities:					
Instruction	\$ (3,470,625)	\$ 112,673	\$ 53,062	\$ (3,304,890)	
Special Education	(526,935)	-	243,397	(283,538)	
Support Services - Students	(307,555)	-	-	(307,555)	
Support Services - Instruction	(105,896)	-	-	(105,896)	
Board of Education	(163,803)	-	-	(163,803)	
District Legal Services	(9,205)	-	-	(9,205)	
Executive Administration Services	(244,547)	-	-	(244,547)	
Office of Principal	(285,826)	-	-	(285,826)	
School Administration - Other	(31,227)	-	-	(31,227)	
Central Services	(107,275)	-	-	(107,275)	
Operation and Maintenance of Plant	(689,363)	-	-	(689,363)	
Student Transportation	(159,021)	-	-	(159,021)	
State Categorical Programs	(4,710)	-	-	(4,710)	
Federal Programs	(242,911)	-	171,303	(71,608)	
School Nutrition	(247,996)	104,047	79,503	(64,446)	
Total Governmental Activities	\$ (6,596,895)	\$ 216,720	\$ 547,265	\$ (5,832,910)	

General Receipts:

Taxes:

Property	4,984,219
Public Power District Sales Tax	76,098
Motor Vehicle	324,148
State and County Shared Receipts, unrestricted	786,832
State Aid	47,287
Interest Income	823
Insurance Adjustments	56
Other	35,982
Total General Receipts	6,255,445
Transfers - District Support to Activity (Fiduciary) Fund	(40,000)
Change in Net Position	382,535
Net Position - Beginning	2,496,792
Net Position - Ending	\$ 2,879,327

The Notes to the Financial Statements are an integral part of these statements.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2020

	Capital Project Funds				Total Major Governmental Funds
	General Fund	Special Revenue Fund	School Nutrition Fund	Special Building Fund	
ASSETS					
Cash and Cash Equivalents	\$ 1,160,937	\$ 40,613	\$ 75,077	\$ 278,677	\$ 1,555,304
Cash with Fiscal Agent Investments	1,320,093 17	-	-	3,913	1,324,006 17
Total Assets	\$ 2,481,047	\$ 40,613	\$ 75,077	\$ 282,590	\$ 2,879,327
FUND BALANCES					
Restricted for:					
Building Improvements	\$ -	\$ -	\$ -	\$ 282,590	\$ 282,590
Committed to:					
Capital Outlay	-	-	75,077	-	75,077
School Nutrition Activity	-	40,613	-	-	40,613
Unassigned:	2,481,047	-	-	-	2,481,047
Total Fund Balances	2,481,047	40,613	75,077	282,590	2,879,327
Total Liabilities and Fund Balances	\$ 2,481,047	\$ 40,613	\$ 75,077	\$ 282,590	\$ 2,879,327

The Notes to the Financial Statements are an integral part of these statements.

PERKINS COUNTY SCHOOL DISTRICT NO.1
GRANT, NEBRASKA

EXHIBIT D

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

FOR THE YEAR ENDED AUGUST 31, 2020

	Capital Project Funds				Total Major Governmental Funds
	General Fund	School Nutrition Fund	Depreciation Fund	Special Building Fund	
RECEIPTS					
Local Sources	\$ 5,493,176	\$ 104,209	\$ 182	\$ 19,093	\$ 5,616,660
County Sources	31,134	-	-	-	31,134
State Sources	1,084,921	1,059	-	2,111	1,088,091
Federal Sources	171,303	78,444	-	-	249,747
Other	33,742	-	-	-	33,742
Total Receipts	6,814,276	183,712	182	21,204	7,019,374
DISBURSEMENTS					
Instruction	3,470,625	-	-	-	3,470,625
Special Education	526,935	-	-	-	526,935
Support Services - Students	307,555	-	-	-	307,555
Support Services - Instruction	105,896	-	-	-	105,896
Board of Education	163,803	-	-	-	163,803
District Legal Services	9,205	-	-	-	9,205
Executive Administration Services	244,547	-	-	-	244,547
Office of Principal	285,826	-	-	-	285,826
School Administration - Other	31,227	-	-	-	31,227
Central Services	107,275	-	-	-	107,275
Operation and Maintenance of Plant	635,382	-	-	53,981	689,363
Student Transportation	159,021	-	-	-	159,021
State Categorical Programs	4,710	-	-	-	4,710
Federal Programs	242,911	-	-	-	242,911
School Nutrition	-	247,996	-	-	247,996
Total Disbursements	6,294,918	247,996	-	53,981	6,596,895
Excess (Deficiency) of Receipts Over (under) Disbursements	519,358	(64,284)	182	(32,777)	422,479
OTHER FINANCING SOURCES (USES)					
Insurance Proceeds	56	-	-	-	56
District Support - Student Activities	(40,000)	-	-	-	(40,000)
Transfers In	-	60,000	-	-	60,000
Transfers Out	(60,000)	-	-	-	(60,000)
	(99,944)	60,000	-	-	(39,944)
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	419,414	(4,284)	182	(32,777)	382,535
Fund Balances - Beginning	2,061,633	44,897	74,895	315,367	2,496,792
Fund Balances - Ending	\$ 2,481,047	\$ 40,613	\$ 75,077	\$ 282,590	\$ 2,879,327

The Notes to the Financial Statements are an integral part of these statements.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT E

STATEMENT OF ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUND

August 31, 2020

	<u>Activities Fund</u>
	<u>2020</u>
ASSETS	
Cash	\$ 301,781
Investments	10,000
Total Assets	<u>\$ 311,781</u>
LIABILITIES	
Due to Student Organizations	\$ 311,781
Total Liabilities	<u>\$ 311,781</u>

STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUND

August 31, 2020

	<u>2020</u>
NET POSITION, Beginning of Year	\$ 289,673
Receipts:	
Interest	1,379
Activities Receipts	174,245
Total Receipts	<u>175,624</u>
Total Available Resources	465,297
Disbursements:	
Activities Disbursements	<u>193,516</u>
Other Financing Sources:	
Transfers In - General Fund Support	<u>40,000</u>
NET POSITION, End of Year	<u>\$ 311,781</u>

The Notes to the Financial Statements are an integral part of these statements.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT F

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Perkins County School District No. 1 (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Perkins County School District No. 1's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. 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, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. 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 constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

The School District reports the following major governmental funds:

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

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue funds:

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes.

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

Capital Project Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. This fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

Fiduciary Funds – These funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own program. The following is an agency fund:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking and money market accounts. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2020.

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding long-term interfund loans resulting from cash transactions between funds are reported as "Advances From/To Other Funds". Alternatively, outstanding short-term Interfund loans resulting from cash transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provision or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Governmental Fund Financial Statements:

The School District has implemented GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District’s taxpayers are reported as program receipts. Program receipts in instructional activity includes tuition received, charges to other districts for special education instructors, and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the school lunch activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

E. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimates); accordingly, actual results could differ from these estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state and local laws and contractual regulations. The results of our audit tests disclosed no instances of noncompliance that are considered material to the financial statements or that are required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES – TRANSACTION CLASSES/ACCOUNTS

A. CASH AND INVESTMENTS

Nebraska State Statutes authorize the School District, with the consent of its Board, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash, Cash Equivalents, and Investments for the School District at August 31, 2020, consisted of the following:

Demand Deposits	\$ 1,555,304
Total Governmental Funds	1,555,304
Cash on Hand - Activity Fund	1,985
Demand Deposits - Activity Fund	299,796
Certificate of Deposit - Activity Fund	10,000
Total Fiduciary Fund	311,781
Total	\$ 1,867,085

At August 31, 2020, the School District had bank balances of \$1,883,565 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances that as of August 31, 2020, are entirely insured and or collateralized by securities held by the School District's agent in the School District's name.

RISKS

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

- Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the failure of a bank or counterparty, the District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

The investment policy of the District includes investing in the Nebraska School District Liquid Asset Fund, which is an external investment pool of money market investments reported at cost.

The Nebraska School District Liquid Asset Fund Plus was established on March 23, 1998, pursuant to the Interlocal Cooperative Act and other Nebraska law. The investment in the Nebraska School District Liquid Asset Fund values securities at amortized cost which approximates fair value. The amortized cost method involves valuing a security at its cost on the date of purchase and recording a constant accretion or amortization to maturity of any discount or premium.

All securities in this investment pool mature in one year or less. On August 31, 2019, the School District had \$17 invested with the Nebraska Liquid Asset Fund in the investment pool. This investment pool balance was entirely uninsured and collateral was held by the counter party, not in the School District's name.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2020.

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 100,000
Fiduciary Fund - Activity Fund	40,000	-
Special Revenue Fund - Nutrition	60,000	-
Total Operating Transfers	\$ 100,000	\$ 100,000

Transfers from the General Fund are used to support student activities (\$40,000) and the school nutrition fund (\$60,000).

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

The School District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$3,663,160. Total covered payroll was \$3,535,376. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

2. 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 nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019, (and from July 1, 2019, through August 31, 2020). 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, 2020 was \$350,666.

3. Pension Liabilities

At June 30, 2019 the District had a liability of \$1,796,706 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.1782%, which was an increase of 0.000012% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$354,945.

4. Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.5 percent

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

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

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

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.7%
Real Estate	7.5%	5.18%
Total	100.00%	

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

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

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

The projected future benefit payments for all current plan members were projected through 2118.

6. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate		District's proportionate Share of net pension liability
1% decrease	6.5%	\$	4,531,968
Current discount rate	7.5%	\$	1,796,706
1% increase	8.5%	\$	(461,259)

7. Plan Fiduciary Net Position

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

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. Reimbursement for unused sick days upon leaving the district after having served 7 consecutive years will be paid at 50% of the employee's current per diem (per day) salary up to 30 days. The value of this potential future liability was \$119,204 as of August 31, 2020.
2. Retirement Incentive Agreements. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$32,179 for monthly health insurance premium payments made directly to the insurance company contracted with the School District. As of August 31, 2020, the School District had remaining commitments for early retirement payments totaling \$28,881. Obligations for 2020-2021 are projected to be \$28,881.

C. Federal Food Commodities

The School District received \$17,856 worth of Federal Food Commodities for the year ended August 31, 2020.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

D. Commitments and Contingencies

1. Unemployment Compensation:

The School District is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2019-2020 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced. The Nebraska Department of Education has warned all schools within the state that state aid funding and will be severely reduced in upcoming fiscal years.

4. Long-Term Debt:

a. Wheatland Industries LLC Tax Repayment

The Perkins County Treasurer has determined that the Wheatland Industries LLC valuation was overvalued and property taxes needed to be repaid by the School District from the receipt of that remittance. This correction reduced Wheatland Industries' taxes and created the need for a refund. The School District applied for hardship relief with the Perkins County Treasurer, and will pay for this refund in 5 equal, annual payments starting in the tax year 2021. The School District will pay \$8,850.43 on January 15th of each year from 2021 through 2025. The annual debt service requirements are as follows:

Fiscal Year	Principal	Interest	TOTAL
Ending August 31			
2021	\$ 8,850	\$ -	\$ 8,850
2022	8,850	-	8,850
2023	8,850	-	8,850
2024	8,851	-	8,851
2025	8,851	-	8,851
Totals	\$ 44,252	\$ -	\$ 44,252

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

b. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 9/1/2019	Increases	Retirements	Balance 8/31/2020	Amounts Due Within 1 Year
Wheatland Industries LLC					
Tax Repayment	\$ -	\$ 44,252	\$ -	\$ 44,252	\$ 8,850
Total	\$ -	\$ 44,252	\$ -	\$ 44,252	\$ 8,850

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels. The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments. The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2020, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT G

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,685,476	\$ 2,061,633
Receipts:		
Local Sources:		
1100 Property Taxes	5,599,660	4,965,221
1120 Public Power District Sales Tax	63,000	76,098
1125 Motor Vehicle Taxes	300,000	324,148
1315 Tuition	75,000	112,673
1510 Interest	1,500	384
1911 Licenses	2,000	2,240
1925 Private Grants	-	12,412
	6,041,160	5,493,176
County Sources:		
2110 Fines and Licenses	1,993	23,419
2210 Educational Service Unit Receipts	2,000	7,715
	3,993	31,134
State Sources:		
3110 State Aid	47,287	47,287
3120 Special Education	225,000	243,397
3130 Homestead Exemption	-	33,337
3131 Property Tax Credit	-	608,753
3132 Personal Property Tax Credit	-	35,970
3180 Prorate Motor Vehicle	8,200	11,176
3400 State Apportionment	90,000	72,066
3512 Distance Education	-	25,355
3535 Payments for High Ability Learners	3,950	4,033
3990 Other State Categorical	7,000	3,547
	381,437	1,084,921
Federal Sources:		
4310 REAP	24,000	36,551
4505 Title I, Part A	-	41,701
4512 IDEA	100,000	89,579
4708 Medicaid	500	-
4709 MAAPS	-	3,472
	124,500	171,303
Other Non-Revenue Receipts:		
5200 Transfers from Other Funds	275,000	-
5300 Sale of Property	1,000	-
5301 Insurance Proceeds	-	56
5690 Other	5,000	33,742
	281,000	33,798
Total Receipts	6,832,090	6,814,332
Total Available Resources	8,517,566	8,875,965

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT G
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,605,000	\$ 3,470,625
1200 Special Education	530,165	526,935
2100 Support Services - Students	395,585	307,555
2200 Support Services - Instruction	129,500	105,896
2310 Board of Education	179,000	163,803
2320 Executive Administration Services	252,000	244,547
2330 District Legal Services	13,000	9,205
2400 Office of Principal	284,000	285,826
2490 School Administration - Other	-	31,227
2510 Central Services	138,000	107,275
2600 Operation and Maintenance of Plant	735,000	635,382
2710 Student Transportation	195,000	159,021
3500 State Categorical Programs	7,000	4,710
6000 Federal Programs	249,000	242,911
	6,712,250	6,294,918
Total Disbursements		
Other Financing Sources (Uses):		
8000 Transfers	(130,000)	(100,000)
9000 Budget Adjustment - Protect Budget Authority	(1,675,316)	-
Total Other Financing Sources (Uses):	(1,805,316)	(100,000)
	8,517,566	6,394,918
Total Disbursements and Transfers		
FUND BALANCE, End of Year	\$ -	\$ 2,481,047

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT H

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 14,916	\$ 44,897
Receipts:		
1510 Interest	194	162
1611 Lunchroom Sales	120,000	104,047
3150 State Reimbursement	10,000	1,059
4210 Federal Reimbursement	74,890	78,444
Total Receipts	<u>205,084</u>	<u>183,712</u>
Total Available Resources	<u>220,000</u>	<u>228,609</u>
Disbursements:		
3100 Salaries	-	87,766
3100 Employee Benefits	-	50,962
3100 Food	-	107,576
3100 Other	280,000	1,692
Total Disbursements	<u>280,000</u>	<u>247,996</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	<u>60,000</u>	<u>60,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 40,613</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT I

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 74,866	\$ 74,895
Receipts:		
1510 Interest	-	182
Total Available Resources	<u>74,866</u>	<u>75,077</u>
Other Financing Sources / (Uses):		
8000 Transfers Out to General	(64,866)	-
9000 Reapportionment of Funds	(10,000)	-
Total Other Financing Sources	<u>(74,866)</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 75,077</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT J

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 262,515	\$ 315,367
Receipts:		
Local Sources:		
1100 Property Taxes	16,830	18,998
1510 Interest	100	95
1990 Other Local Receipts	1,000	-
	<u>17,930</u>	<u>19,093</u>
State Sources:		
3130 Homestead	-	100
3131 Property Tax Credit	-	1,844
3132 Personal Property Tax Credit	-	121
3180 Pro-rate Motor Vehicle	200	46
	<u>200</u>	<u>2,111</u>
Total Receipts	<u>18,130</u>	<u>21,204</u>
Total Available Resources	<u>280,645</u>	<u>336,571</u>
Disbursements:		
2515 Building Outlay	<u>280,645</u>	<u>53,981</u>
Total Disbursements	<u>280,645</u>	<u>53,981</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 282,590</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2020

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Student Fee Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

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

As of August 1, or shortly thereafter, Administration of the School 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 to obtain taxpayer comments.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 13.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least five days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 13.

C. Activity Fund Budget

The School District must complete a budget for the Activity Fund (a fiduciary fund). The total budget of expenditures for the fund was \$455,448. The actual expenditures were \$193,516.

D. Employee Benefit Fund Budget

The School District completed a budget for the Employee Benefit Fund. The total budget of expenditures for the fund was \$32,179. The actual expenditures were \$-0-.

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT L

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	<u>2020</u>
Instruction - Non-Special Education:	
Salaries:	
Teachers	\$ 2,025,222
Substitutes	47,775
Instructional Aides & Assistants	33,164
Non-Instructional	30,713
Employee Benefits	961,311
Purchased Services	37,423
Supplies and Materials	53,207
Textbooks	13,854
Capital Outlay	33,853
	<u>3,236,522</u>
Instruction - LEP:	
Salaries:	
Teachers	33,071
Instructional Aides & Assistants	13,586
Employee Benefits	16,403
Supplies and Materials	70
	<u>63,130</u>
Instruction - Poverty:	
Salaries:	
Teachers	23,568
Non-Instructional	10,952
Employee Benefits	4,883
Supplies and Materials	81
	<u>39,484</u>
Instruction - Early Childhood:	
Salaries:	
Teachers	63,910
Instructional Aides & Assistants	24,387
Employee Benefits	40,276
Supplies and Materials	2,916
	<u>131,489</u>
Total Instruction	<u>3,470,625</u>
Special Education:	
Salaries:	
Teachers	182,300
Instructional Aides & Assistants	100,577
Employee Benefits	168,079
Purchased Services	73,739
Supplies and Materials	2,240
	<u>526,935</u>

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	2020
Support Services - Students:	
Salaries:	
Professional	\$ 111,402
Professional - Non-Certified	7,249
Non-Instructional	10,119
Employee Benefits	65,560
Purchased Services	101,854
Supplies and Materials	11,371
	307,555
Support Services - Instruction:	
Salaries:	
Professional	41,553
Instructional Aides & Assistants	12,853
Employee Benefits	32,292
Purchased Services	12,093
Supplies and Materials	7,105
	105,896
General Administration - Board of Education:	
Employee Incentive	32,178
Workers' Compensation	37,095
Purchased Services	9,403
Liability Insurance	66,502
Other	18,625
	163,803
District Legal Services:	
Legal Services	9,205
General Administration - Executive Administration Services:	
Salaries:	
Administrative Staff	137,503
Instructional Aides & Assistants	42,878
Employee Benefits	61,628
Purchased Services	548
Supplies and Materials	113
Other	1,877
	244,547
Office of Principal:	
Salaries	
Professional Staff	163,482
Instructional Aides & Assistants	38,659
Employee Benefits	82,019
Purchased Services	306
Other	1,360
	285,826

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	2020
School Administration - Other:	
Salaries:	\$ 26,600
Instructional Aides & Assistants	4,627
	31,227
Central Services:	
Salaries	
Instructional Aides & Assistants	52,412
Employee Benefits	17,484
Purchased Services	23,395
Supplies and Materials	11,936
Other	2,048
	107,275
Operation and Maintenance of Plant:	
Salaries:	198,533
Employee Benefits	59,158
Purchased Services	152,996
Supplies and Materials	219,878
Capital Outlay	4,417
Other	400
	635,382
Student Transportation:	
Salaries:	71,200
Employee Benefits	12,151
Purchased Services	46,981
Supplies and Materials	26,928
Other	1,761
	159,021
State Categorical Programs:	
Supplies and Materials	4,710
	4,710
Federal Programs:	
Title I	112,485
Title I Accountability	1,845
IDEA	89,579
REAP	36,782
Other Federal Categorical Programs	2,220
	242,911
Transfers:	
Activities Fund	40,000
School Nutrition Fund	60,000
	100,000
Total Operational Cash Disbursements	\$ 6,394,918



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*

To the Board of Education
Perkins County Schools
Grant, Nebraska 69140

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 major fund of Perkins County Schools (the School District), Grant, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2020. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive 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.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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 have not been 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 certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

Perkins County Schools' Response to Findings

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Rauner + Assoc PC". The signature is written in a cursive, flowing style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020

PERKINS COUNTY SCHOOL DISTRICT NO. 1
GRANT, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2020

2020-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

TEACHER'S CONTRACT

THIS CONTRACT is made by and between Perkins County School District No. 68-0020, (also known as Perkins County Schools and referred to herein as the "District"), and **Emily Hauck**, a legally qualified teacher (referred to here as "Teacher").

WITNESSETH: The Board of Education of the District agrees to employ the Teacher above named in the schools of the District for a school year, which shall begin on or about January 4, 2021, and end on May 19, 2021, and shall consist of 95 days of service. The Teacher agrees to accept such employment at a salary of **\$18,381.00**, and under the following conditions. Index: **BA (1.00)** Years of Experience: **1**

FIRST: Teacher's salary shall be payable in 8 equal installments. The first installment shall be payable on the 15th day of January, 2021, and the remaining installments shall be payable on the 15th day of each month thereafter.

SECOND: Teacher agrees to be governed by the policies, regulations of the Board of Education and the directives of the Administration. Teacher's duties are subject to assignment by the Superintendent of Schools. Teacher agrees to devote full time during days of school to his/her position in all respects and to perform the assigned duties diligently and faithfully to the best of his/her professional ability.

THIRD: In addition to the teaching duties set forth herein, Teacher may be assigned such "extra duty" assignments which shall be for such compensation as may be agreed upon by the District and the Teacher or a duly authorized bargaining agent for the Teacher.

FOURTH: This contract may be canceled or amended by a majority of the members of the school board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teacher's certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; or (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by applicable provisions of Nebraska statute.

FIFTH: Upon termination of this contract for just cause, or upon the release of Teacher from this contract, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to the number of days of service set forth herein. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher.

SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract, provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District; and the Board shall fix the time at which the resignation is to take effect.

SEVENTH: This contract shall conform to the regulations governing deductions from the above-stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another school board or board of education within this state covering a part or all of the same time of performance as is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract, he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the County Superintendent of Schools in this county and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

NINTH: The wages set forth in this agreement shall be subject to such wage adjustment as may, from time to time, be agreed upon by the Board and the Teacher or a duly authorized bargaining agent for the Teacher.

TENTH: The Teacher's failure to return a signed copy of the contract or renewal agreement to the Superintendent of Schools or Secretary of the Board of Education of the District on or before December 20, 2020 shall constitute a rejection by the Teacher of this offer of employment.

ELEVENTH: Other Contract Terms:

Executed _____, 2020

Teacher

Executed _____, 2020

By: _____
Board President

Board Secretary