

**Regular Board of Education Meeting**

Wednesday, November 9, 2022

6:00 PM

High School Computer Lab Room 204

358 North 6th Street

Tecumseh, NE 68450

1. Call to Order and Roll Call
2. Consent Agenda
  - 2.1. Approval of Regular Meeting Minutes
  - 2.2. Approval of the Claims for Payment and Financial Report
3. Public Comment
4. Presentation to the Board
5. Administrator Reports
  - 5.1. HS Principal Report
  - 5.2. MS Principal Report
  - 5.3. Activities Director Report
6. Superintendent's Report
7. Future Dates
8. Discussions
  - 8.1. Discussion about JCC Board Members' visits to Summerland, Springfield Elementary and DC West in regards to a future construction bond.
  - 8.2. Discuss moving forward with a future construction bond, specifically giving direction to Boyd Jones and Clark & Enersen.
  - 8.3. Discuss the possibility of visiting some of Lincoln's new schools.
9. Regular Agenda-Business
  - 9.1. Accept the 2021-2022 Audit as presented
  - 9.2. Conduct a strategy session regarding collective bargaining agreement for negotiations.
10. Next Meeting
11. Adjournment

**JOHNSON COUNTY SCHOOL DISTRICT NO. 0050**  
**JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS**  
**BOARD OF EDUCATION**  
**REGULAR MEETING**  
October 12, 6:00 p.m.

Members Present: Arlin Beethe, Justin Beethe, Bob Hutt, Gail Hutt, Rebecca Plager, Kim Wellensiek

Also Present: Jon H. Rother, Superintendent; Laurie Badertscher, Recording Secretary; Rich Bacon, Middle School Principal, Garrett Collin, Athletic Director, Rick Lester, High School Principal

Visitors: One visitor was present.

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The Johnson County School District No. 0050 Board of Education met in regular session at 6:00 p.m., Wednesday, October 12, 2022, in the high school room 204, Tecumseh, Nebraska. A current copy of the agenda was available for inspection in the office of the Superintendent prior to the meeting. The notice of the meeting and agenda was posted at the three main school buildings as well as the Tecumseh and Cook Post Offices. Notice of the meeting was also published in the Tecumseh Chieftain.

President Kim Wellensiek called the meeting to order at 6:02 p.m. and opened the meeting by announcing that the Open Meetings Act rules were posted. Roll call was taken. Arlin Beethe-present, Justin Beethe-present, Bob Hutt-present, Gail Hutt-present, Plager-present, Wellensiek-present.

A motion was made by Arlin Beethe and seconded by Bob Hutt to approve the September 14, 2022 Regular Board of Education meeting minutes as presented. Roll call vote: Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes, Plager-yes, Wellensiek-yes, Carried 6-0

A motion was made by Plager and seconded by Justin Beethe to approve the minutes from the 2022-2023 Budget Hearing held on September 26, 2022 as presented. Roll call vote: Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes, Plager-yes, Wellensiek-yes, Arlin Beethe-yes, Carried 6-0

A motion was made by Bob Hutt and second by Gail Hutt to approve the minutes from the 2022-2023 Hearing to Set the Final Tax Request held on September 26, 2022, as presented. Roll call vote: Bob Hutt-yes, Gail Hutt-yes, Plager-yes, Wellensiek-yes, Arlin Beethe-yes, Justin Beethe-yes, Carried 6-0

A motion was made by Arlin Beethe and second by Bob Hutt to approve the September 26, 2022 Board of Education meeting minutes as presented. Roll call vote: Gail Hutt-yes, Plager-yes, Wellensiek-yes, Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Carried 6-0

A motion was made by Gail Hutt and seconded by Justin Beethe to approve the October 2022, Financial Report and General Fund claims for payment in the amount of \$786,448.61, as

presented. Roll Call vote: Plager-yes, Wellensiek-yes, Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes Carried 6-0

## **PUBLIC COMMENT**

## **PRINCIPALS' REPORTS**

Principal Lester reported as follows:

- High school parent-teacher conferences were attended by 26% of the parents.
- Students attended the Peru State Teacher Academy.
- Work continues on the Emergency Operation Plan for the district.

Principal Bacon reported as follows:

- The 8<sup>th</sup> grade will be attending the Life Skills Pep Rally at UNL.
- The middle school leadership team has been selected.
- JCC is the recipient of an Education Quest Grant.
- The "DON'T QUIT Fitness Center" ribbon cutting ceremony will be on October 14, 2022.

## **ACTIVITIES DIRECTOR REPORT**

Activities Director, Garret Collin reported that Parents Night will be held on October 13<sup>th</sup> for football and golf and October 17<sup>th</sup> for volleyball and cross country. There will be a staff vs. students' fundraiser basketball game on November 8<sup>th</sup>. Some discussion was held regarding homecoming events.

## **SUPERINTENDENT REPORT**

Superintendent Rother reported as follows:

- The current PK-12 enrollment for JCC is 499 students
- AQuESTT Classifications and NSCAS Proficiencies have been released.
- Grades PK-3 Parent-Teacher Conference attendance rate was 84%

## **FUTURE DATES**

The NASB State Education Conference- Nov.16 –18, 2022 at CHI Health Center- Omaha, Nebraska

## **DISCUSSION**

Superintendent Rother shared the Sparq Negotiations Platform software with the Board of Education. Discussion was held.

## **REGULAR AGENDA-BUSINESS**

A motion was made by Justin Beethe and second by Arlin Beethe to accept the letter of resignation, with regrets, from Thomas Doran to be effective at the end of the 2022-2023 school year. Roll call vote: Wellensiek-yes, Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes, Plager-yes. Passed 6-0

A motion was made by Plager and second by Bob Hutt to approve Bowling as an NSAA approved sport for Johnson County Central Public Schools. Roll call vote: Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes, Plager-yes, Wellensiek-yes. Passed 6-0.

Mr. Rother provided information regarding work being done as the Board of Education continues to explore all options for a potential construction bond. Ideas were shared and discussion was held. The Board of Education will continue to move forward with this process.

A motion was made by Gail Hutt and second by Bob Hutt to adjourn the meeting. Roll call vote: Arlin Beethe-yes, Justin Beethe-yes, Bob Hutt-yes, Gail Hutt-yes, Plager-yes, Wellensiek-yes. Passed 6-0

Meeting adjourned at 7:21 p.m.

The next Board of Education Meeting will be held on November 9, 2022, in the High School room 204 in Tecumseh, Nebraska at 6:00 p.m. The notices of meetings will be published in the Tecumseh Chieftain. The agenda will be posted at the three main school buildings as well as the Tecumseh and Cook Post Offices. A current copy of the agenda will be available for inspection in the office of the Superintendent prior to the meeting.

**JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS**  
**STATEMENT OF ACCOUNTS**  
**2022-2023**

**GENERAL FUND**

**American National Bank**

**Account # 1055931**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	2,061,425.05	657,223.83	214,721.54	0.00	1,618,922.76
August-21	1,618,922.76	678,264.77	262,803.19	0.00	1,203,461.18
September-21	1,203,461.18	823,870.77	1,653,279.10	0.00	2,032,869.51
October-21	2,032,869.51	751,019.30	179,471.69	0.00	1,461,321.90
November-21	1,461,321.90	707,765.64	96,444.75	0.00	850,001.01
December-21	850,001.01	698,827.89	566,023.46	0.00	717,196.58
January-22	717,196.58	676,491.24	1,291,505.94	0.00	1,332,211.28
February-22	1,332,211.28	667,835.61	747,838.53	0.00	1,412,214.20
March-22	1,412,214.20	792,185.33	291,675.85	0.00	911,704.72
April-22	911,704.72	690,735.80	931,697.00	0.00	1,152,665.92
May-22	1,152,665.92	683,658.77	2,058,994.24	0.00	2,528,001.39
June-22	2,528,001.39	700,313.31	297,137.05	0.00	2,124,825.13
July-22	2,124,825.13	826,333.31	140,347.35	0.00	1,438,839.17
August-22	1,438,839.17	634,607.85	229,093.40	0.00	1,033,324.72
September-22	1,033,324.72	995,745.41	1,630,851.88	0.00	1,668,431.19
October-22	1,668,431.19	774,349.05	215,761.98	0.00	1,109,844.12

**IMPREST ACCOUNT**

**American National Bank**

**Account #4084077**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	3,088.29	664.14	951.85	0.00	3,376.00
August-21	3,376.00	205.45	452.14	0.00	3,622.69
September-21	3,622.69	277.74	483.19	0.00	3,828.14
October-21	3,828.14	655.9	248.63	0.00	3,420.87
November-21	3,420.87	213.75	0.00	0.00	3,207.12
Decmeber-21	3,207.12	248.63	869.65	0.00	3,828.14
January-22	3,828.14	214.85	0.00	0.00	3,613.29
February-22	3,613.29	274.02	462.61	0.00	3,801.88
March-22	3,801.88	1352.18	0.00	0.00	2,449.70
April-22	2,449.70	571.69	1,533.35	0.00	3,411.36
May-22	3,411.36	1310.07	665.79	0.00	2,767.08
June-22	2,767.08	522.94	514.60	0.00	2,758.74
July-22	2,758.74	656.46	251.34	0.00	2,353.62
August-22	2,353.62	119.33	1,407.52	0.00	3,641.81
September-22	3,641.81	343.69	0.00	0.00	3,298.12
October-22	3,298.12	2238.96	2,480.16	0.00	3,539.32

**BUILDING FUND**  
**American National Bank**  
**Account MM #50000119**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	519,447.93	24,673.79	4,940.77	3.60	499,718.51
August-21	499,718.51	54,885.64	10,497.32	3.15	455,333.34
September-21	455,333.34	25,561.50	92,960.36	3.29	522,735.49
October-21	522,735.49	18,972.14	8,517.51	3.53	512,284.39
November-21	512,284.39	0.00	3,269.50	3.38	515,557.27
December-21	515,557.27	0.00	21,395.63	3.56	536,956.46
January-22	536,956.46	0.00	64,750.35	3.89	601,710.70
February-22	601,710.70	0.00	39,045.46	3.83	640,759.99
March-22	640,759.99	0.00	13,678.98	4.41	654,443.38
April-22	654,443.38	0.00	51,120.77	4.62	705,568.77
May-22	705,568.77	0.00	130,708.43	5.14	836,282.34
June-22	836,282.34	0.00	13,695.77	5.54	849,983.65
July-22	849,983.65	0.00	2,375.23	9.43	852,368.31
August-22	852,368.31	0.00	10,766.61	87.07	863,221.99
September-22	863,221.99	32,600.79	104,478.29	200.74	935,300.23
October-22	935,300.23	0.00	9,917.13	192.10	945,409.46

**BOND FUND**  
**American National Bank**  
**Account MM #3188887**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	16,885.29	0.00	0.00	0.09	16,885.38
August-21	16,885.38	0.00	0.00	0.08	16,885.46
September-21	16,885.46	0.00	0.00	0.09	16,885.55
October-21	16,885.55	0.00	0.00	0.08	16,885.63
November-21	16,885.63	0.00	0.00	0.09	16,885.72
December-21	16,885.72	0.00	0.00	0.08	16,885.80
January-22	16,885.80	0.00	0.00	0.09	16,885.89
February-22	16,885.89	0.00	1.24	0.08	16,887.21
March-22	16,887.21	0.00	6.19	0.08	16,893.48
April-22	16,893.48	0.00	0.00	0.09	16,893.57
May-22	16,893.57	0.00	0.00	0.08	16,893.65
June-22	16,893.65	0.00	0.00	0.08	16,893.73
July-22	16,893.73	0.00	0.00	0.17	16,893.90
August-22	16,893.90	0.00	3.37	1.04	16,898.31
September-22	16,898.31	0.00	0.00	1.19	16,899.50
October-22	16,889.50	0.00	15.18	1.16	16,905.84

**QUAL CAP PURP**  
**American National Bank**  
**Savings Account #7005153**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	10,758.44	0.00	0.00	0.08	10,758.52
August-21	10,758.52	0.00	0.00	0.07	10,758.59
September-21	10,758.59	0.00	0.00	0.07	10,758.66
October-21	10,758.66	0.00	0.00	0.07	10,758.73
November-21	10,758.73	0.00	0.00	0.07	10,758.80
December-21	10,758.80	0.00	0.00	0.08	10,758.88
January-22	10,758.88	0.00	0.00	0.07	10,758.95
February-22	10,758.95	0.00	0.00	0.06	10,759.01
March-22	10,759.01	0.00	0.00	0.08	10,759.09
April-22	10,759.09	0.00	0.00	0.07	10,759.16
May-22	10,759.16	0.00	0.00	0.07	10,759.23
June-22	10,759.23	0.00	0.00	0.07	10,759.30
July-22	10,759.30	0.00	0.00	0.10	10,759.40
August-22	10,759.40	0.00	0.00	0.39	10,759.79
September-22	10,759.79	0.00	0.00	0.47	10,760.26
October-22	10,760.26	0.00	0.00	0.43	10,760.69

**DEPRECIATION FUND**

**American National Bank**  
**Account MM #50000107**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	12,448.19	10,522.26	0	0.04	1,925.97
August-21	1,925.97	15.00	0	0.01	1,910.98
September-21	1,910.98	15.00	15	0.01	1,910.99
October-21	1,910.99	15.00	2,545	0.02	4,441.01
November-21	4,441.01	0.00	0	0.02	4,441.03
December-21	4,441.03	0.00	0	0.02	4,441.05
January-22	4,441.05	0.00	0	0.03	4,441.08
February-22	4,441.08	0.00	0	0.02	4,441.10
March-22	4,441.10	0.00	0	0.02	4,441.12
April-22	4,441.12	0.00	0	0.02	4,441.14
May-22	4,441.14	0.00	0	0.02	4,441.16
June-22	4,441.16	0.00	0	0.02	4,441.18
July-22	4,441.18	0.00	0	0.05	4,441.23
August-22	4,441.23	0.00	0	0.27	4,441.50
September-22	4,441.50	0.00	0	0.31	4,441.81
October-22	4,441.81	0.00	0	0.31	4,442.12

**EMPLOYEE BENEFIT FUND**

**Savings Account #70005160**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	497.74	0	0	0.00	497.74
August-21	497.74	0	0	0.00	497.74
September-21	497.75	0	0	0.00	497.75
October-21	497.75	0	0	0.00	497.75
November-21	497.75	0	0	0.00	497.75
December-21	497.75	0	0	0.01	497.76
January-22	497.76	0	0	0.00	497.76
February-22	497.76	0	0	0.00	497.76
March-22	497.76	0	0	0.01	497.77
April-22	497.77	0	0	0.00	497.77
May-22	497.77	0	0	0.00	497.77
June-22	497.77	0	0	0.01	497.78
July-22	497.78	0	0	0.00	497.78
August-22	497.78	0	0	0.02	497.80
September-22	497.80	0	0	0.02	497.82
October-22	497.82	0	0	0.02	497.84

**CONTINGENCY FUND****American National Bank****Savings Account #70005174**

<b>Month</b>	<b>Beginning Bal .</b>	<b>Expenditures</b>	<b>Receipts</b>	<b>Interest</b>	<b>Ending Balance</b>
July-21	2,702.13	0	3.94	0.02	2,706.09
August-21	2,706.09	0	4.07	0.01	2,710.17
September-21	2,710.17	0	4.07	0.02	2,714.26
October-21	2,714.26	0	3.94	0.01	2,718.21
November-21	2,718.21	0	4.07	0.02	2,722.30
December-21	2,722.30	0	3.94	0.01	2,726.25
January-22	2,726.25	0	4.07	0.02	2,730.34
February-22	2,730.34	0	4.07	0.01	2,734.42
March-22	2,734.42	0	1.18	0.02	2,735.62
April-22	2,735.62	0	3.68	0.02	2,739.32
May-22	2,739.32	0	3.45	0.01	2,742.78
June-22	2,742.78	0	3.56	0.02	2,746.36
July-22	2,746.36	0	3.45	0.02	2,749.83
August-22	2,749.83	0	3.56	0.10	2,753.49
September-22	2,753.49	0	3.56	0.12	2,757.17
October-22	2,757.17	0	3.45	0.11	2,760.73

CD #001120027210 B 12,000(3/10/2023)

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
A STREET AUTO PARTS	5605	8765	75.64
01 2710 626 000	DEF FOR BUSES		75.64
Total A STREET AUTO PARTS			75.64
BRENDA R. GLUNZ	112022	8766	11,498.13
01 2141 340 003	PSYCH SERV ELEM TEC		2,005.00
01 2141 340 001	PSYCH SERV HS		4,295.63
01 2141 340 002	PSYCH SERV MS		1,686.25
01 6408 340 003	3-5 PSYCH SERV		190.00
01 6998 340 002	MENTAL HEALTH MS ESSER FUNDS		120.00
01 6998 340 001	MENTAL HEALTH HS - ESSER FUNDS		40.00
01 6998 340 003	MENTAL HEALTH ELEM TEC-ESSER FUNDS		2,140.00
01 2141 340 004	PSYCH SERV ELEM COOK		997.50
01 6412 340 003	PSYCH SERV HOME SCH (SA)		23.75
Total BRENDA R. GLUNZ			11,498.13
Buss, Scott	10242022	8767	145.00
01 2610 340 002	PEST CONTROL SERV MS		32.50
01 2610 340 004	PEST CONTROL SERV ELEM COOK		32.50
01 2610 340 001	PEST CONTROL SERV HS		40.00
01 2610 340 003	PEST CONTROL ELEM TEC		40.00
Total Buss, Scott			145.00
CDW Government	DB27212	8768	295.22
01 1200 610 001	HEADSETS./HS SPED		140.60
01 1100 610 001	ELL/ TECH DEPT HEADSETS		38.65
01 1100 610 002	ELL/ TECH DEPT HEADSETS		38.65
01 1100 610 003	ELL/TECH DEPT HEADSETS		38.66
01 1100 610 004	ELL/TECH DEPT HEADSETS		38.66
Total CDW Government			295.22
Charter Communications	0002258090122	8769	44.33
01 2223 530 000	CABLE SERVICES		44.33
Total Charter Communications			44.33
CITY OF TECUMSEH-UTILITIES	NOV 2022	8770	3,125.36
01 2610 410 001	WT/SW HS		361.57
01 2610 621 001	ELEC HS		1,201.11
01 2610 410 003	WT/SW ELEM TEC		361.57
01 2610 621 003	ELEC ELEM SITE		1,201.11
Total CITY OF TECUMSEH-UTILITIES			3,125.36
COMPUTERS ETC	53354 B	8771	161.33
01 1100 650 002	MS MATH STYLUS REP. CK # 8650-STOP PYMN		161.33
Total COMPUTERS ETC			161.33
CONTINENTAL FIRE SPRINKLER CO.	278970	8772	425.00
01 2670 431 002	FIRE SPRINKLER SYSTEM ANNUAL INSP. COOK		212.50
01 2670 431 004	FIRE SPRINKLER SYSTEM ANNUAL INSP. COOK		212.50

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Total CONTINENTAL FIRE SPRINKLER CO.			425.00
CRISIS PREVENTION INSTITUTE	CUS0314531	8773	12,747.00
01 6990 330 001	NCI ICP BLENDED -CPI TRAINING-MB, RG BG		3,186.75
01 6990 330 002	NCI ICP BLENDED -CPI TRAINING		3,186.75
01 6990 330 003	NCI ICP BLENDED -CPI TRAINING		3,186.75
01 6990 330 004	NCI ICP BLENDED -CPI TRAINING		3,186.75
Total CRISIS PREVENTION INSTITUTE			12,747.00
CULLIGAN OF PERCIVAL	16976	8774	474.55
01 2610 440 001	WATER SOFTNER RENTAL TEC SITE		106.80
01 2610 440 003	WATER SOFTNER RENTAL TEC SITE		106.80
01 2610 610 001	WATER SOFTNER SALT		65.24
01 2610 610 002	WATER SOFTNER SALT		65.24
01 2610 610 003	WATER SOFTNER SALT		65.23
01 2610 610 004	WATER SOFTNER SALT		65.24
Total CULLIGAN OF PERCIVAL			474.55
D. A. Wolken and Sons	74805	8775	10.00
01 2620 610 001	FUSE		10.00
Total D. A. Wolken and Sons			10.00
DAS State Accounting -Central Finance	133913	8776	238.13
01 2230 382 001	INTERNET / DL SERV		59.53
01 2230 382 002	INTERNET / DL SERV		59.53
01 2230 382 003	INTERNET / DL SERV		59.53
01 2230 382 004	INTERNET / DL SERV		59.54
Total DAS State Accounting -Central Finance			238.13
DIVERSIFIED DRUG TESTING LLC	AD280/15101	8777	245.00
01 1100 340 001	HS DRUG TESTING		185.00
01 2710 520 000	2023 ANNUAL RANDOM TEST. MEMB.		60.00
Total DIVERSIFIED DRUG TESTING LLC			245.00
Doug Daily	8346/8294	8778	1,901.49
01 2620 431 003	URINAL REPAIR/WATER FOUNTAIN INSTALL		1,836.49
01 2620 431 003	STOOL REPAIR		65.00
Total Doug Daily			1,901.49
EAKES OFFICE SOLUTIONS	8544231-0/383218/401	8779	246.87
01 2560 530 000	EGOLD FAX OCT		47.56
01 2560 530 000	EGOLD FAX AUG. (COR )		42.94
01 1100 610 003	ELEM TEC. CONST. PAPER, /LABELS		156.37
Total EAKES OFFICE SOLUTIONS			246.87
ESU #4	NOV 2022	8780	40,450.83
01 6408 591 004	0-2 SPED ED DIR		130.05
01 6408 591 003	3-5 SPED ED DIR		130.05
01 6408 591 004	0-2 AUDIOLOGY		62.50
01 6408 591 003	3-5 AUDIOLOGY		62.50
01 6408 591 004	0-2 SPEECH PATH		700.00

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 6408 591 003	3-5 SPEECH PATH		1,400.00
01 6408 591 004	0-2 EARLY CHILDHOOD		667.50
01 6408 591 003	0-2 EARLY CHILDHOOD CONSULT		293.78
01 6408 591 004	3-5 EARLY CHILDHOOD CONSULT		293.78
01 1200 591 001	HS SPED ED DIR		585.22
01 1200 591 002	MS SPED ED DIR		585.23
01 1200 591 003	ELEM TEC SPED ED DIR		585.23
01 1200 591 004	ELEM COOK SPED ED DIR		585.22
01 2151 591 003	ELEM TEC SPEECH PATH		3,150.00
01 2151 591 004	ELEM COOK SPEECH PATH		3,150.00
01 2151 591 001	HS SPEECH PATH		2,800.00
01 2151 591 002	MS SPEECH PATH		2,800.00
01 2151 591 003	DEAF ED ELEM TEC		183.00
01 2151 591 004	DEAF ED ELEM COOK		183.00
01 2151 591 002	DEAF ED MS		183.00
01 2151 591 001	DEAF ED HS		183.00
01 1200 591 001	LEARNING CENTER X2		19,154.44
01 2320 330 000	LEADERS SERIES- JR		15.00
01 6200 330 003	TITLE I NETWORK JB		15.00
01 2211 330 004	CONTINUOUS IMPR SUP DAY MB,JR		15.00
01 2211 640 001	CONTINUOUS IMPR SUP DAY MB,JR		15.00
01 2211 640 002	CONTINUOUS IMPR SUP DAY MB,JR		15.00
01 2211 640 003	CONTINUOUS IMPR SUP DAY MB,JR		15.00
01 2212 330 001	EDUCLIMBER WORKSHOP		313.95
01 2212 330 002	EDUCLIMBER WORKSHOP		313.96
01 2212 330 003	EDUCLIMBER WORKSHOP		313.96
01 2212 330 004	EDUCLIMBER WORKSHOP		313.96
01 2580 350 000	TECH SUPPORT		112.50
01 2151 591 001	HS AUDIOLOGY		281.25
01 2151 591 002	MS AUDIOLOGY		281.25
01 2151 591 003	ELEM TEC AUDIOLOGY		281.25
01 2151 591 004	ELEM COOK AUDIOLOGY		281.25
Total ESU #4			40,450.83
ESU 2	EL-10262022-4	8781	500.00
01 2220 643 001	E-LIBRARY 2022-2023		125.00
01 2220 643 002	E-LIBRARY 2022-2023		125.00
01 2220 643 003	E-LIBRARY 2022-2023		125.00
01 2220 643 004	E-LIBRARY 2022-2023		125.00
Total ESU 2			500.00
ESU 6	17753/17786	8782	212.42
01 2230 591 001	TECH HOSTED SERV		40.60
01 2230 591 002	TECH HOSTED SERV		40.60
01 2230 591 003	TECH HOSTED SERV		40.61
01 2230 591 004	TECH HOSTED SERV		40.61
01 2213 330 001	PROF DEV. WORKSHOP MW		50.00
Total ESU 6			212.42
ESU COORDINATING COUNCIL	PS00000103	8783	6,000.00
01 2230 591 001	ANNUAL POWERSCHOOL MEMB. FEE		1,500.00
01 2230 591 002	ANNUAL POWERSCHOOL MEMB. FEE		1,500.00
01 2230 591 003	ANNUAL POWERSCHOOL MEMB. FEE		1,500.00
01 2230 591 004	ANNUAL POWERSCHOOL MEMB. FEE		1,500.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Total ESU COORDINATING COUNCIL			6,000.00
FIRST CONCORD GROUP	NOV 2022	8784	120.00
01 2510 340 000	125 PLAN FEES		120.00
Total FIRST CONCORD GROUP			120.00
GB AUTO SERVICE , INC	6417/4824/4951	8785	269.96
01 2730 431 000	SUBURBAN TIRE REPAIR		20.00
01 2730 431 000	BUS #20 TIRE REPAIR		50.00
01 2730 431 000	VAN 09 A TIRE SENSORS		199.96
Total GB AUTO SERVICE , INC			269.96
GRAINGER	9482779668	8786	3,650.43
01 2620 610 001	PAPER PROD. / CLEANING SUP /SOAP / BULBS		912.60
01 2620 610 002	PAPER PROD. / CLEANING SUP /SOAP / BULBS		912.61
01 2620 610 003	PAPER PROD. / CLEANING SUP /SOAP / BULBS		912.61
01 2620 610 004	PAPER PROD. / CLEANING SUP /SOAP / BULBS		912.61
Total GRAINGER			3,650.43
HANDS OF HEARTLAND	0011012022	8787	8,466.25
01 1200 569 001	OCT 2022 SPED SERVICES-TRANSITION SERV		8,466.25
Total HANDS OF HEARTLAND			8,466.25
HAUG COMMUNICATIONS INC	10282022MO-13	8788	313.06
01 2710 890 000	BUS RADIO TOWER RENTAL		313.06
Total HAUG COMMUNICATIONS INC			313.06
HOMETOWN LEASING	4	8789	2,043.19
01 1100 550 001	COPIER LEASE		510.79
01 1100 550 002	COPIER LEASE		510.80
01 1100 550 003	COPIER LEASE		510.80
01 1100 550 004	COPIER LEASE		510.80
Total HOMETOWN LEASING			2,043.19
Huskey, Angela	22 2006	8790	26.51
01 2710 626 000	VAN FUEL REIMB ( STATE CC @ KEARNEY )		26.51
Total Huskey, Angela			26.51
J.W. PEPPER & SON INC.	364655510	8791	436.68
01 1100 610 001	HS VOCAL MUSIC		103.79
01 1100 610 001	HS VOCAL MUSIC		35.40
01 1100 610 001	HS VOCAL MUSIC		27.00
01 1100 610 001	HS VOCAL MUSIC		172.50
01 1100 610 001	HS VOCAL MUSIC		97.99
Total J.W. PEPPER & SON INC.			436.68
JAYMAR BUSINESS FORMS INC	061725	8792	193.53
01 2510 610 000	2022 TAX FORMS		193.53

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Total JAYMAR BUSINESS FORMS INC			193.53
JCC ACTIVITY ACCOUNT	1132022	8793	600.00
01 1100 580 001	2022 FBLA NATIONAL X 2 STUDENTS @300.00		600.00
Total JCC ACTIVITY ACCOUNT			600.00
JOHNSON COUNTY CLERK	NOV 2022	8794	434.23
01 2510 540 000	LB644 POSTCARD REIMB. BUDGET HEARING		434.23
Total JOHNSON COUNTY CLERK			434.23
JOHNSON COUNTY HOSPITAL	10102022	8795	152.00
01 2710 340 000	BUS PHYSICAL HB		152.00
JOHNSON COUNTY HOSPITAL	NOV2022	8795	3,858.36
01 6408 340 003	3-5 OT SERVICES		276.50
01 2161 340 003	ELEM TEC OT SERV		811.33
01 2161 340 001	HS OT SERV		884.80
01 6408 340 003	3-5 OT SERV		98.75
01 2161 340 004	ELEM COOK OT SERV		652.54
01 2161 340 002	MS OT SERV		570.38
01 6408 340 003	3-5 OT SERV		98.75
01 2161 340 004	ELEM COOK OT SERV		184.86
01 2171 340 003	HS PT SERVICES		19.75
01 6408 340 004	0-2 PT SERV		138.25
01 2171 340 003	ELEM TEC PT SERV		122.45
Total JOHNSON COUNTY HOSPITAL			4,010.36
JOHNSON COUNTY ROAD DEPT.	112022	8796	7,339.35
01 2710 626 000	GAS FOR VEHICLES @ 3.299 PER GAL		3,896.51
01 2710 626 000	DIESEL FOR BUSES @ 4.149 PER GAL		3,442.84
JOHNSON COUNTY ROAD DEPT.	NOV 2022	8796	7,339.35
01 2710 626 000	BUS / VAN GAS @ 3.299		3,896.51
01 2710 626 000	BUS DIESEL @ 4.149		3,442.84
JOHNSON COUNTY ROAD DEPT.	NOV 2022-C	8828	7,339.35
01 2710 626 000	GAS FOR VEHICLES @ 3.299/GAL		3,896.51
01 2710 626 000	DIESEL FOR BUSES @ 4.149		3,442.84
JOHNSON COUNTY ROAD DEPT.	V*112022	8796	(7,339.35)
01 2710 626 000	GAS FOR VEHICLES @ 3.299 PER GAL		(3,896.51)
01 2710 626 000	DIESEL FOR BUSES @ 4.149 PER GAL		(3,442.84)
JOHNSON COUNTY ROAD DEPT.	V*NOV 2022	8796	(7,339.35)
01 2710 626 000	BUS / VAN GAS @ 3.299		(3,896.51)
01 2710 626 000	BUS DIESEL @ 4.149		(3,442.84)
Total JOHNSON COUNTY ROAD DEPT.			7,339.35
JOURNEY ED .COM INC.	10504000	8797	3,122.56
01 2230 650 001	MICROSOFT OFFICE SOFTWARE		780.64
01 2230 650 002	MICROSOFT OFFICE SOFTWARE		780.64
01 2230 650 003	MICROSOFT OFFICE SOFTWARE		780.64
01 2230 650 004	MICROSOFT OFFICE SOFTWARE		780.64
Total JOURNEY ED .COM INC.			3,122.56
JULIE D. BAUMAN, CPA, PC	1669	8798	9,885.00
01 2510 315 000	ANNUAL SCHOOL AUDIT		9,885.00

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Total JULIE D. BAUMAN, CPA, PC			9,885.00
KERNER TRUE VALUE	102022	8799	435.11
01 2620 610 000	TAPE/UTILITY LIGHTER		21.57
01 2620 610 000	CONNECTOR/ SCREWDRIVER/NUT SETTER		27.16
01 2620 610 000	BRUSH/ PLASTER		28.27
01 2620 610 000	MIRROR HOLDER/ BITS/ KEYS/ SCREEN /GLASS		256.57
01 2620 610 000	CEMENT/ CAULK / SAND		31.76
01 2620 610 000	TARP		19.49
01 2620 610 000	TAPE		16.98
01 2620 610 000	THREAD LOCKER		3.79
01 2620 610 000	BOLDTS/ SCREWS		7.79
01 2710 626 000	ANTIFREEZ BLEND		4.99
01 2620 610 000	MIRROR HOLDER/		16.74
Total KERNER TRUE VALUE			435.11
KSB SCHOOL LAW	12882	8800	145.00
01 2330 317 000	LEGAL SERVICES		145.00
Total KSB SCHOOL LAW			145.00
Lester, Richard	22884	8801	43.75
01 2710 333 000	MLG REIMB TO VBALL TO PALMYRA		43.75
Total Lester, Richard			43.75
Leuenberger, Heather	NOV 2022	8802	1,687.50
01 2760 332 001	MLG REIMB		1,687.50
Total Leuenberger, Heather			1,687.50
MARSHA BACON	222456	8803	112.60
01 1100 610 002	WT/SODA		35.36
01 1100 610 004	WT/ SODA		35.36
01 1100 610 002	SILICONE SPRAY		2.99
01 1100 610 004	SILICONE SPRAY		2.99
01 1100 610 002	WT/ GRANOLA BARS		17.95
01 1100 610 004	WT/ GRANOLA BARS		17.95
Total MARSHA BACON			112.60
MASTERCARD	112022	8804	3,008.64
01 1100 610 003	PENCIL GRIPS ELEM TEC		8.98
01 1200 610 003	SENSORY SLEEVES OT TEC		24.94
01 1200 610 003	SENSORY VEST ELEM TEC		65.94
01 9000 890 000	HURTS DONUT REIMB BY CLUB		990.00
01 9000 890 000	HOMECOMING DANCE SUPPLIES REIMB SOPH CLA		165.91
01 1100 610 001	SUBWAY SAND HS STAFF PT CONF		219.25
01 1100 610 002	SUBWAY SAND MS STAFF PT CONF		118.52
01 1100 610 003	SUBWAY SAND ELEM TEC STAFF PT CONF		177.78
01 1100 610 004	SUBWAY SAND ELEM COOK STAFF PT CONF		77.04
01 1100 650 000	LUNCH RM. KEYBOARD FOR LAPTOP		14.98
01 2120 330 001	NE COUNS ASSOC WKSHOP REG OREUTER		135.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2120 330 003	NE COUNS ASSOC WKSHOP REG O. REUTER		45.00
01 9000 890 000	MEMORIAL FLOWERS/ DR- MISC REIMB		39.90
01 1100 610 004	TEACHERS PAY TEACHERS CURR. MAT. GR 4		90.00
01 9000 890 000	LIB BOOKS DG FUNDS REIMB		24.94
01 9000 890 000	FAST DRAW BASKETBALL PROG. BOYS BBALL RE		124.99
01 9000 890 000	BOOKS - DG FUND REIMB		55.35
01 2620 610 003	BLINDS FOR KDG ROOM		85.77
01 9000 890 000	GOLF TEES - REIMB BY GOLF		24.99
01 9000 890 000	GOLF PULL CARTS REIMB BY GOLF		387.00
01 9000 890 000	LIB BOOKS REIMB BY DG FUND		8.29
01 9000 890 000	LIB BOOKS REIMB BY DG FUND		124.07
Total MASTERCARD			3,008.64
MATHESON TRI-GAS INC DBA	207088471	8805	95.03
01 1100 610 001	HS SHOP WELDING SUPPLIES		95.03
Total MATHESON TRI-GAS INC DBA			95.03
MELLAGE TRUCK AND TRACTOR INC	126399	8806	619.85
01 2730 431 000	BUS #14 REAR EMG. DOOR HINGES/ CODES		619.85
Total MELLAGE TRUCK AND TRACTOR INC			619.85
MERZ INK	002347	8807	425.00
01 1100 610 002	METAL COMPOSITE TBIRD WT ROOM COOK		425.00
Total MERZ INK			425.00
NCS PEARSON	19368940	8808	257.26
01 2161 610 000	OT ASSESSMENT TOOLS		257.26
Total NCS PEARSON			257.26
NCSA	2022	8809	190.00
01 2410 810 002	2022 NAESP/NSASSP PRINC. CONF		95.00
01 2410 810 004	2022 NAESP/NSASSP PRINC. CONF		95.00
Total NCSA			190.00
OMAHA PUBLIC POWER DIST	10312022	8810	5,248.43
01 2610 621 002	ELEC. COOK SITE		2,624.21
01 2610 621 004	ELEC. COOK SITE		2,624.22
Total OMAHA PUBLIC POWER DIST			5,248.43
OMAHA WORLD HEARLD -NEWSPAPERS IN ED	052022	8829	402.05
01 2220 640 001	NEWSPAPERS IN EDUCATION OMAHA PAPER		100.51
01 2220 640 002	NEWSPAPERS IN EDUCATION OMAHA PAPER		100.51
01 2220 640 003	NEWSPAPERS IN EDUCATION OMAHA PAPER		100.51
01 2220 640 004	NEWSPAPERS IN EDUCATION OMAHA PAPER		100.52
OMAHA WORLD HEARLD -NEWSPAPERS IN ED	22934	8811	715.55

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2220 640 001	OMAHA WORLD HERALD		178.88
01 2220 640 002	OMAHA WORLD HEARALD		178.89
01 2220 640 003	OMAHA WORLD HERALD		178.89
01 2220 640 004	OMAHA WORLD HERALD		178.89
OMAHA WORLD HEARLD -NEWSPAPERS IN ED	V*22934	8811	(715.55)
01 2220 640 001	OMAHA WORLD HERALD		(178.88)
01 2220 640 003	OMAHA WORLD HERALD		(178.89)
01 2220 640 004	OMAHA WORLD HERALD		(178.89)
01 2220 640 002	OMAHA WORLD HEARALD		(178.89)
Total OMAHA WORLD HEARLD -NEWSPAPERS IN ED			402.05
ONE SOURCE	1520-20221031	8812	62.50
01 2570 340 000	BACKGROUND CKS (TE, KW)		62.50
Total ONE SOURCE			62.50
OTOE CO TREASURER	10192022	8813	115.33
01 2310 310 000	OTOE CO TREAS BUDGET HEARING POSTCARDS		115.33
Total OTOE CO TREASURER			115.33
PAWNEE CO. CLERK	10262022	8814	14.43
01 2310 310 000	PAWNEE CO CLERK BUDGET HEARING CARDS PUB		14.43
Total PAWNEE CO. CLERK			14.43
PETERS ELECTRIC INC	1619	8815	1,960.00
01 2610 340 001	NEW LIGHTS IN CONC. BATHROOMS		653.33
01 2610 340 003	NEW LIGHTS IN CONC BATHROOMS		653.33
01 2610 340 004	NEW LIGHTS IN CONC BATHROOMS		653.34
Total PETERS ELECTRIC INC			1,960.00
PRAIRIE MECHANICAL CORPORATION	61700/61420/6145	8816	4,568.60
01 2610 431 001	ACIDIZE CHILLER'S HEAT EXCHANGER HS		2,571.03
01 2610 431 002	REPLACED VALVE & FITTINGS ON AHU #2 COOK		751.75
01 2610 431 001	ADD REF & REPLACED PSI SWITCH HS		1,245.82
Total PRAIRIE MECHANICAL CORPORATION			4,568.60
Ray Jay Sanitation	NOV 2022	8817	500.00
01 2620 420 001	GARBAGE SERV TEC SITE HS		250.00
01 2620 420 003	GARBAGE SERV TEC SITE ELEM		250.00
Total Ray Jay Sanitation			500.00
RICH BACON	10132022	8818	51.04
01 2710 626 000	GAS REIMB / IMPALA TO CC @ MCCOOL JUNCT		51.04
Total RICH BACON			51.04
SCC BUSINESS OFFICE	L 37019	8819	9,582.00
01 1115 565 001	CONTINUING ED /CAREER ACADEMY HS STUDENT		9,582.00
Total SCC BUSINESS OFFICE			9,582.00

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
SENCA SANITATION	NOV 2022	8820	350.00
01 2620 420 002	GARBAGE SERV MS COOK SITE		175.00
01 2620 420 002	GARBAGE SERV ELEM COOK		175.00
Total SENCA SANITATION			350.00
STAPLES ADVANTAGE	8067556653	8821	259.94
01 1100 610 003	CARDSTOCK ELEM TEC		116.90
01 1100 610 003	CARDSTOCK, PAINT, BINDER COMBS TEC. SITE		143.04
Total STAPLES ADVANTAGE			259.94
TECUMSEH CHIEFTAIN	22939	8822	100.00
01 2220 640 001	TECUMSEH CHIEFTAIN RENEWAL		25.00
01 2220 640 002	TECUMSEH CHIEFTAIN RENEWAL		25.00
01 2220 640 003	TECUMSEH CHIEFTAIN RENEWAL		25.00
01 2220 640 004	TECUMSEH CHIEFTAIN RENEWAL		25.00
TECUMSEH CHIEFTAIN	5376	8822	1,082.32
01 2310 540 000	LEGALS		220.32
01 2570 540 000	EMPLOYMENT ADS (KITCH/ JANITORIAL)		192.00
01 2510 610 000	FORMS		670.00
Total TECUMSEH CHIEFTAIN			1,182.32
VERIZON WIRELESS	9918617062/9918 61706	8823	348.23
01 2560 382 000	CELL PHONE SERV		213.20
01 6998 340 001	HOT SPOTS		135.03
Total VERIZON WIRELESS			348.23
VILLAGE OF COOK WATER DEPT	NOV 2022	8824	127.00
01 2610 410 002	WT/SW COOK SITE		63.50
01 2610 410 004	WT/SW COOK SITE		63.50
Total VILLAGE OF COOK WATER DEPT			127.00
WATER ENGINEERING INC	IN97005	8825	200.00
01 2610 340 001	WATER MANAGMENT SERV		50.00
01 2610 340 002	WATER MANAGMENT SERV		50.00
01 2610 340 003	WATER MANAGMENT SERV		50.00
01 2610 340 004	WATER MANAGMENT SERV		50.00
Total WATER ENGINEERING INC			200.00
WINDSTREAM	NOV 2022	8826	655.04
01 2560 530 000	TELEPHONE SERV TEC SITE		300.30
01 2560 530 000	TELEPHONE SERV COOK SITE		354.74
Total WINDSTREAM			655.04
WUSK ELECTRIC	538	8827	92.75
01 2620 431 002	LIGHTING REPAIR COOK SITE		46.37
01 2620 431 004	LIGHTING REPAIR COOK SITE		46.38
Total WUSK ELECTRIC			92.75
Fund Number 01			152,446.81

**Board Report - Detail after checks are printed**

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Checking Account ID 1			<hr/> 152,446.81

**JOHNSON COUNTY CENTRAL  
DIST 49-0050 NOV 2022 GEN. FUND  
EXPENDITURES**

JCC Dist 49-0050 NOV 2022 CLAIMS FOR PYMNT	\$152,446.81
JCC DIST 49-0050 NOV 2022 PAYROLL	<u>\$640,126.34</u>
<b>JCC DIST 49-0050 NOV. 2022 TOTAL EXP.</b>	<b><u>\$792,573.15</u></b>

General Fund OPPD CLAIM OCT. 2022    \$5,894.58

**Additional Exp.**

Building Fund - PreK Playground 60% of Proj. (121,550)    \$72,930.00

23.3 % OF BUDGET 25.0 % OF FISCAL YR.
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# **SCHOOL BOARD MEETING NOVEMBER REPORT FROM PRINCIPAL – RICK LESTER**

Below are dates and events that I thought you would be interested in:

- My total random drug testing that tested positive are 3 for nicotine, 1 for opiates and 1 marijuana.
- On Monday, November 7<sup>th</sup> our in-service agenda is:
  - Each staff member needs to read chapter three “Mindset The New Psychology of Success” and meet in your groups
  - Meet as a staff to go over MTSS
  - Staff in grades K-6 and Sped teachers work on EduClimber
  - Staff in grades 7-12 work on EduClimber
  - After lunch teachers work in classrooms (IEP, parent meetings)
- I’ve completed my formal observation and evaluations for 1<sup>st</sup> semester
- We will have a Veterans Day Program on Friday, November 11, 2022 you are welcome to attend.

## **Board Meeting – November 9, 2022**

### **Principal's Report**

- Red Ribbon Week activities were held the last week of October. We had good student participation throughout the week. The M.S. Leadership Team gave presentations to the K-5 elementary students.
- 8<sup>th</sup> graders will take a field trip to SECC-Lincoln and Doane University on November 17. Students will be given a tour of each campus and will have the opportunity to meet and ask questions of a representative from the admission office at both schools.
- The combined middle school and high school ECNC Honor Choirs were held @ Mead on Monday, Nov. 7. JCC middle school students who participated are: Brayden Beethe, Neveah Brown, Monica Jimenez, A.J. Rautenbach, Brayden Taylor, Molly Weber, Leighton Beethe, Angel Buchanan, Reese Carter, Adree Case, Cooper Jones, Wesley Schmid, and Riley Wellensiek.
- We also had the following M.S. students attend the Crete Honor Choir on Nov. 3: Brayden Beethe, Neveah Brown, Jonathan DeFreece, Amelia Gentert, Monica Jimenez, Jacob Nixon, Erik Prado, Nayelli Prado, A.J. Rautenbach, Harley Reyes, Braydon Taylor, Molly Weber, Leighton Beethe, Payton Brandt, Angel Buchanan, Adree Case, Reese Carter, Jesus Hurtado, Cooper Jones, Stefanie Peters, Wesley Schmid, Tegan Topp and Riley Wellensiek.
- Junior High Boys Basketball practice has started. We currently have 24 boys participating.

**Garrett Collin**  
**Activities Director Report**  
**November 9th, 2022**

**\*Fall Sports wrap-up**

- Football finished 2-6
- Volleyball finished 18-12
- Junior High football finished 1-5
- Junior High volleyball
  - A team - 5-8
  - B team - 8-2
  - C team- 2-1

**\*Hayden Huskey finished 14th place, Madison VanLaningham finished 9th at districts and qualified for the state meet. Hayden finished 34th out of 128 and Madison finished 39th out of 124**

**\*Winter sports participation numbers**

- Boys basketball - 18
- Girls basketball - 16
- Wrestling - 22 boys and 6 girls
- Junior high boys basketball - 22
- One-Act - 30
- Unified Bowling - 4 athletes, 17 partners
- Boys bowling - 6
- Girls bowling - 14

**\*\*See attached Mahaska letter - any ideas?**

October 19, 2022

Dear Educational System Customer,

We have completed the 22nd full year of our "Dew It for Your School" program and we feel it has been a great success! Mahaska donates a portion of proceeds for every case of 20oz & 1 liters sold in our entire franchise. In these past 22 years, this program has generated approximately \$1,436,000.00 in incremental dollars to be used to enhance the learning experiences of our youth in any of the many activities our schools provide.

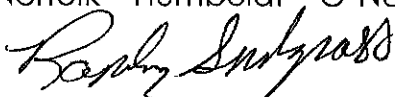
Some of you have a significant amount of money you have earned on this program. This is extra money that is above and beyond the profits you have generated selling **Pepsi** products through your school. **Every case you purchase from Mahaska increases your total amount that we give back to your school.**

Listed below is the name of your school and the amount you have earned. Please send us a short letter telling us what you plan to use your funds for and we will cut you a check within two weeks. One of our representatives will hand deliver your check to you.

School Name	Dollar Amount Earned
Johnson County Central School	\$ 2,129. <sup>93</sup>

Thank you for your continued business!

Randy Snodgrass  
Mahaska Bottling Company  
Norfolk - Humboldt - O'Neill



**Mr. Rother**  
**November 2022**  
**Superintendent & Tecumseh Site Elementary Board Report**

1. Staff continue to explore options in selecting a new Math curriculum. On Monday, November 7 they were presented with i-Ready Math. Teachers from grades K-8 were in attendance.
2. A few superintendents, along with Dr. Michael Dulaney of the Nebraska Council of School Administrators, have presented their first of several letters to Commissioner Blomstedt with feedback on AQuESTT, state standards and state assessments. The letter is provided here for your review.
3. During the November 7 in-service, Mrs. Marsha Bacon and I presented to the staff on MTSS (Multi-Tiered Systems of Support) and the accompanying software EduClimber. This is in an effort to update and streamline our student supports throughout the district.
4. Laurie Badertscher has computed the savings per day from not running routes, shuttles, not having food services and para-professional support. This one day figure can then be multiplied to figure what the savings would be for our district by adopting a 4-day school week. The savings would be approximately \$4,600/day.
  - a. I have included a “mock” 2023-2024 calendar that depicts a 4-day week.
5. ESU4 superintendents were presented with the product SafeDefend. SafeDefend is a school/district wide safety response system.
6. On Tuesday, November 15, I will be speaking at ESU4 at the Future Educators Academy. The Academy is for high school students interested in becoming educators and involves several sessions to orient and teach them about careers in education.

October 24, 2022

Commissioner of Education  
Nebraska Department of Education  
P.O. Box 94987  
Lincoln, NE 68509-4987

Commissioner Blomstedt:

Thank you for taking the time to meet with us to discuss possible changes to Nebraska's assessment and accountability systems. Our group of school district leaders has continued to meet, and we plan to share three documents with your team, each outlining a different set of recommendations. This first letter will focus on possible changes to the NSCAS Growth Assessment. Subsequent letters will address proposed changes to the standard setting processes used to determine NSCAS assessment cut scores and recommendations for how to improve the AQuESTT accountability model.

Nebraska educators embrace accountability and share a common conviction to help all students achieve at high levels. We further support NDE's efforts to build a statewide assessment that satisfies federal accountability requirements while also informing educators, parents, board members, and state policymakers on student achievement. However, there are several issues our group has identified with the current NSCAS Growth Assessment.

- NSCAS Growth does not provide national comparison data or trend data that can be meaningfully used for school improvement efforts. In contrast, MAP Growth is a nationally normed assessment that provides more usable information to both inform instruction and provide national performance context. In addition, student scores have a much lower standard error of measurement than NSCAS Growth, allowing for more reliable instructional decisions.
- Reports to aid staff in understanding student results to inform teaching and learning are more robust in MAP Growth when compared to NSCAS Growth.
- Using NSCAS Growth three times a year requires more instructional time than the use of the MAP Growth assessment.
- NSCAS Growth is more complicated and time consuming to organize and administer for school staff in comparison to MAP Growth (e.g., rostering, test tickets, testing logistics, etc.).
- MAP Growth results for students integrate seamlessly with many instructional supports and programs. This is not the case for NSCAS Growth.
- MAP Growth is a highly valued assessment tool among Nebraska educators. Staff training programs are well developed and decision-making rules for student enrichment and interventions are established using MAP Growth. It would take years of professional development and staff time, potentially away from students, to achieve a similar level of integration with NSCAS Growth.

Another related concern with the move to NSCAS Growth given the aforementioned concerns is the anticipated transition to a new Commissioner of Education. The present vision, while well intended, presents many challenges and a new commissioner may have different thoughts upon hearing feedback from Nebraska practitioners. We believe it is wise to maintain the stability of the current model during this time of transition so that a new leader may make their own vision and determine the best long-term path to move the statewide assessment system forward.

The group respectfully offers four recommendations to improve the NSCAS Growth Assessment.

1. Require NSCAS Growth as a spring summative assessment only.
2. Continue to provide NWEA MAP Growth to school districts at no cost for all students in grades 3-8.
3. Establish a consistent annual date for districts to receive spring summative NSCAS assessment data and an annual public release of assessment and accountability results to the public.
4. Announce the plan for statewide assessment in a timely manner so that schools may proactively prepare for the coming academic school year. We would recommend an announcement no later than January 2023.

Nebraska educators embrace accountability and want all students to achieve rigorous academic outcomes. We believe the proposed changes to NSCAS Growth by NDE staff are well intended. We also believe the recommendations we have proposed create the greatest possible opportunity for our schools and staff to improve student learning. As discussed at our last meeting, our next communication will include recommendations related to the planned standard setting process for spring NSCAS cut scores for ELA and Math next year. Please contact us if you have any questions. Thank you again for your willingness to collaborate and use our feedback to inform future policy decisions.

Best Regards,

Andy Rikli, Shureen Seery, and Angie Wright, Papillion La Vista Community Schools  
John Schwartz, Heather Phipps, and Darin Kelberlau, Millard Public Schools  
Leslie Eastman, Rob McEntarffer, and Bethany Brunsman, Lincoln Public Schools  
Melissa Schroeder and Scott SchmidtBonne, Omaha Public Schools  
Terry Haack, Bennington Public Schools  
Aaron Plas, Columbus Lakeview Public Schools  
Josh Fields, Seward Public Schools,  
John Skretta, Educational Service Unit 6  
Cindy Gray, Doane University

# 2023-2024 School Calendar

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July	
4	Independence day

August	
9-11	Teacher In-Service
14	Teacher In-Service
15	First Day For Students - 1:00 PM Dismissal
19	NO SCHOOL
28	Teacher In-Service

September	
4	Labor Day - NO SCHOOL
11	Teacher In-Service - NO SCHOOL for students.
25	Teacher In-Service - NO SCHOOL for students.

October	
9	NO SCHOOL Parent-Teacher Conferences 11 AM - 7 PM
23	

**Total 1st Qtr. Student Days**

November	
7	Teacher In-Service - NO SCHOOL for students.
23-25	NO SCHOOL - Thanksgiving Break

December	
18-29	NO SCHOOL - Winter Break
23-27	NSAA Winter Moratorium

**Total 2nd Qtr. Student Days -**  
**Total 1st Sem. Student Days -**  
**Total 1st Sem. Teacher Days -**

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

January	
1	New Year's Day
8	Teacher In-Service - NO SCHOOL for students.
22	Teacher In-Service - NO SCHOOL for students.
15	Martin Luther King Jr. Day

February	
5	Teacher In-Service - NO SCHOOL for students.
19	NO SCHOOL Parent-Teacher Conferences
14	Valentines Day
20	President's Day

March	
8-11	NO SCHOOL - Spring Break
18	Teacher In-Service - NO SCHOOL for students.

**Total 3rd Qtr. Student Days -**

April	
7-10	NO SCHOOL - Easter Break
24	Teacher In-Service - NO SCHOOL for students.

May	
11	JCC High School Graduation
16	Last Day for Students - 11 AM Dismissal End 4th Quarter/2nd Semester
17	Teacher In-Service

**Total 4th Qtr. Student Days -**  
**Total 2nd Sem. Student Days -**  
**Total 2nd Sem. Teacher Days -**

June	
<b>2023-2024 TOTAL = 154 Student Days</b>	
<b>2023-2024 TOTAL = 174 Teacher Days</b>	

# School Event Calendar

By Vertex42.com

<https://www.vertex42.com/calendars/school-calendar.html>

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October 25, 2022

To the Board of Education  
Johnson County Central Schools  
District No. 49-0050  
Tecumseh, Nebraska

RE: AU-C 260 Letter

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County Central Schools for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Johnson County Central Schools are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending August 31, 2022. We noted no transactions entered into by Johnson County Central Schools during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 25, 2022.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Johnson County Central School’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Johnson County Central School’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

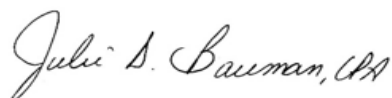
### Other Matters

We were engaged to report on the Combining Schedule of Cash Receipts, Disbursements and Fund Balances and the Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance – Budget and Actual, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Johnson County Central Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Julie D. Bauman, CPA  
Julie D. Bauman, CPA, P.C.



**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
TECUMSEH, NEBRASKA  
FINANCIAL STATEMENTS  
AUGUST 31, 2022**

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
FOR THE YEAR ENDED AUGUST 31, 2022**

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**FALLS CITY PUBLIC SCHOOLS  
DISTRICT NO. 74-0056  
FOR THE YEAR ENDED AUGUST 31, 2022**

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## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Johnson County Central Public Schools  
District No. 49-0050  
Tecumseh, Nebraska

### ***Report on the Financial Statements***

We have audited the financial statements of government activities, each major fund, and the aggregate remaining fund information of Johnson County Central School District No 49-0050 and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of District No 49-0050 as of August 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a bases for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District No 49-0050 ability to continue as a going concern for the year ended August 31, 2022.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of District No 49-0050.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about District No 49-0050.

### **Report on Other Legal and Regulatory Requirements**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The budgetary comparison information and operational disbursements information on pages 17-28 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 30 is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The budgetary comparison information and the schedule of expenditures of federal awards are the responsibility of management and derived from and relate to the underlying accounting and other records used to prepare the cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison, disbursement information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 25, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Julie D. Bauman, CPA, P.C.  
Johnson County Central, Nebraska  
October 25, 2022

*Julie D. Bauman, CPA*

## **FINANCIAL STATEMENTS**

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOL  
 DISTRICT NO. 49-0050  
 STATEMENT OF NET POSITION - CASH BASIS  
 31-Aug-22**

	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash in Bank	\$ 2,109,702
Funds held by County Treasurer	1,518,284
<b>Total assets</b>	<b>\$ 3,627,986</b>
<b>NET POSITION</b>	
<b>Restricted:</b>	
Special Building	956,761
Bond	16,898
Qualified Capital Purpose	10,760
Contingency	14,753
<b>Total Restricted:</b>	<b>999,172</b>
<b>Unrestricted:</b>	
Board Designated:	
Depreciation	4,442
Student Fees	23,721
School Nutrition Fund	67,240
Employee Benefit	498
Activity Fund	71,545
<b>Total Unrestricted:</b>	<b>167,446</b>
<b>Undesignated:</b>	2,461,368
<b>Total Undesignated</b>	<b>2,461,368</b>
<b>TOTAL NET POSITION</b>	<b>\$ 3,627,986</b>

See notes to financial statements

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOL  
DISTRICT NO. 49-0050  
STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net</u>
		<u>Receipts for Services and Fines</u>	<u>Operating Grants and Contributions</u>	<u>(Disbursements) Receipts and Changes in Net Position Primary Government Governmental Activities</u>
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
Instruction	\$ 5,079,187	\$ -	\$ 486,115	\$ (4,593,072)
Support services - students	471,899			(471,899)
Support services - instruction	265,815			(265,815)
Support services - general administratio	370,589			(370,589)
Or general administration	527,411			(527,411)
Central offices	60,596			(60,596)
Operation & Maintenance of plant	725,898			(725,898)
Student transportation	371,664			(371,664)
Categorical Grants from Corporation	19,645			(19,645)
State Categorical Program	7,161			(7,161)
Federal programs	409,297		317,399	(91,898)
Activity Receipts	314,813			(314,813)
Capital outlay	44,564			(44,564)
Non Program	19,557			(19,557)
Nutrition Program	380,114			4,736
<b>Total governmental</b>		<u>48,763</u>	<u>336,087</u>	
<b>Activities</b>	<b>\$ 9,068,210</b>	<b>\$ 48,763</b>	<b>\$ 1,139,601</b>	<b>\$ (7,879,846)</b>
<b>General receipts and Transfers:</b>				
<b>Taxes:</b>				
Property				\$ 7,147,143
State property tax credit				577,213
Motor vehicle				301,864
Carline				16,610
Categorical Grants				10,000
Homestead exemption				85,048
Prorate motor vehicle				18,439
County fines and fees				51,801
Student fees				12,848
Interest income				1,347
Nonrevenue receipts				10,883
Activity Receipts				271,434
Other local receipts				55,251
<b>Total general receipts and transfers</b>				<u>\$ 8,559,881</u>
<b>Change in net position</b>				<u>680,035</u>
<b>Net position - beg. Restated</b>				<u>2,947,951</u>
<b>Net position - ending</b>				<u>\$ 3,627,986</u>

See notes to financial statements.

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
31-Aug-22

	General Fund	Activity Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Student Fee Fund	Qualified Capital Purpose Undertaking Fund	Contingency Fund	Total Governmental Funds
Cash in Bank	\$ 1,041,563	\$ 71,545	\$ 67,240	\$ 16,898	\$ 863,222	\$ 23,721	\$ 10,760	\$ 14,753	\$ 2,109,702
Funds Held by County Treasurer	1,424,745				93,539				1,518,284
<b>Total Assets</b>	<b>\$ 2,466,308</b>	<b>\$ 71,545</b>	<b>\$ 67,240</b>	<b>\$ 16,898</b>	<b>\$ 956,761</b>	<b>\$ 23,721</b>	<b>\$ 10,760</b>	<b>\$ 14,753</b>	<b>\$ 3,627,986</b>
<b>FUND BALANCES</b>									
Restricted				\$ 16,898	\$ 956,761		\$ 10,760	\$ 14,753	\$ 999,172
Committed	4,940								4,940
Assigned						\$ 23,721			-
Unassigned	2,461,368	\$ 71,545	\$ 67,240						2,623,874
<b>Total Fund Balances</b>	<b>\$ 2,466,308</b>	<b>\$ 71,545</b>	<b>\$ 67,240</b>	<b>\$ 16,898</b>	<b>\$ 956,761</b>	<b>\$ 23,721</b>	<b>\$ 10,760</b>	<b>\$ 14,753</b>	<b>\$ 3,627,986</b>

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOL  
DISTRICT NO. 49-0050  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2022

	General Fund	Activity Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Contingency Fund	Student Fee Fund	Total Governmental Funds
<b>RECEIPTS</b>									
<b>Taxes:</b>									
Property	\$ 6,707,656			\$ 439,477	\$ 10				\$ 7,147,143.00
State property tax credit	540,956			36,257					577,213
Motor vehicle	304,864								304,864
Cerfline	16,229			381					16,610
Categorical Grants	10,000								10,000
Homestead exemption	79,721			5,327					85,048
Private motor vehicle	17,316			1,123					18,439
Sale of lunches			48,763						48,763
Federal receipts	317,399		336,087						653,486
State receipts	486,115								486,115
County fines and fees	54,801								54,801
Student fees							12,848		12,848
Interest income	1,114		35	152	2	1	43		1,347
Nonrevenue receipts	9,176			1,707					10,883
Activity Receipts		271,434							271,434
Other local receipts			3,269						3,269
<b>Total receipts</b>	<b>\$ 8,591,329</b>	<b>\$ 271,434</b>	<b>\$ 388,154</b>	<b>484,424</b>	<b>12</b>	<b>1</b>	<b>43</b>	<b>\$ 12,848</b>	<b>9,748,245</b>
<b>DISBURSEMENTS</b>									
Instruction	5,079,187								\$ 5,079,187
Support services - students	471,899								471,899
Support services - Instruction	265,815								265,815
Support services - general administration	370,589								370,589
Office of principal	527,411								527,411
Central offices	60,586								60,586
Operation & Maintenance of plant	725,898								725,898
Student transportation	371,664								371,664
Categorical Grants from Corporation	19,645								19,645
State Categorical Program	7,161								7,161
Federal programs	409,297								409,297
Non Program	19,557								19,557
Capital outlay	30			44,534					44,564
Activity Fund		314,813							314,813
Nutrition Program			380,114						380,114
<b>Total disbursements</b>	<b>8,328,749</b>	<b>314,813</b>	<b>380,114</b>	<b>44,534</b>					<b>9,068,210</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS</b>	<b>262,580</b>	<b>(43,379)</b>	<b>8,040</b>	<b>439,890</b>	<b>12</b>	<b>1</b>	<b>43</b>	<b>12,848</b>	<b>680,035</b>
<b>OTHER DISBURSEMENTS</b>									
<b>OTHER FINANCING SOURCES(USES)</b>									
Transfers in(out)	(100,000)	100,000							-
<b>Fund balances - beginning</b>	<b>2,303,728</b>	<b>14,924</b>	<b>59,200</b>	<b>516,871</b>	<b>16,886</b>	<b>10,759</b>	<b>14,710</b>	<b>10,873</b>	<b>2,947,951</b>
<b>Fund balances - ending</b>	<b>\$ 2,456,308</b>	<b>\$ 71,545</b>	<b>\$ 67,240</b>	<b>\$ 956,761</b>	<b>\$ 16,898</b>	<b>\$ 10,760</b>	<b>\$ 14,753</b>	<b>\$ 23,721</b>	<b>\$ 3,627,986</b>

See notes to financial statements.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** – Johnson County Central Public Schools, District No. 49-0050 (the “School District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

**Reporting Entity** – The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including its entities for which the School District is considered to be financially accountable.

**Basis of Accounting** – The accompanying statements have been prepared in accordance with generally accepted accounting principles using the cash basis of accounting. Under the cash basis of accounting, resource inflows are recognized when collected rather than when occurred and resource outflows are recognized when paid rather than incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America.

Taxes and other revenues collected by the county treasurers are included in receipts of the School District in the year collected by the counties and the School District funds held by the county treasurers at year end are included as assets of the School District. This is in accordance with the requirements of the State of Nebraska, Department of Education.

**Government-wide and fund financial statements** – The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately, which rely to a significant extent on fees and charges for support. The District does not report any business-type 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, 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 and each individual proprietary fund are reported as separate columns in the fund financial statements.

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The financial transactions of the School District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts, and disbursements.

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 the only fiduciary fund.

**Funds** – The accounts of the School District are organized on the basis of funds which are grouped into the following funds:

Government

*General Fund* – Finances the basic educational services rendered by the School District and is used to account for all financial resources except those required or determined to be accounted for in another fund.

*Depreciation Fund* – Accumulates resources for eventual significant future capital outlays.

*Employee Benefit* – Accumulates resources for unemployment compensation claims.

*Activities Fund* – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

*Bond Fund* – Accounts for the accumulation of resources utilized to retire general obligation bonds at maturity or when called and to pay interest due on those bonds.

*Special Building Fund* – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

*Qualified Capital Purpose Undertaking Fund* – This fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district's buildings, the repayment of qualified zone academy bonds (see 92 NAC 87) issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products. General Fund disbursements for the purpose of this fund are not allowable.

*Contingency Fund* – The Contingency Fund was established to account for the accumulation of resources for the specific purpose of providing funds for future unforeseen costs, such as legal fees.

*Student Fee Fund* – Accounts for resources collected for student fees.

*School Nutrition Fund* – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specified purposes.

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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

**Long-Term Obligations** – Long-Term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts, and payments of principal and interest are reported as disbursements in both the government-wide and fund financial statements.

***Equity Classification***

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislations

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the School District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The School District has no amounts classified in this category

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

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

Assigned

This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the School District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

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

***Budgetary Data*** – The Board of Education (the Board) follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. Prior to August 1, the Board of Education proposes a budget on the cash basis of accounting for the fiscal year commencing the following September 1. The budget includes proposed disbursements and the means of financing them.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022**

2. The School District establishes legally-adopted budgets for its funds in the following manner:

**Individual Fund Basis:**

- General Fund
- Special Building Fund
- Depreciation Fund
- Employee Benefit Fund
- School Nutrition Fund
- Activities Fund
- Bond Fund
- Student Fee Fund
- Qualified Capital Purpose Undertaking Fund
- Contingency Fund

3. Hearings are conducted at a public meeting to obtain public comments.
4. Prior to September 20, the budget is legally adopted by the Board of Education and submitted to the Office of the Auditor of Public Accounts, Nebraska Department of Education, and all applicable county clerks.
5. Once approved by the Board, total disbursements cannot legally exceed total appropriations at the fund level nor for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education.
6. Appropriations lapse at the end of the fiscal year.

**Property taxes** – The tax levies for all political subdivisions in all applicable counties are certified by the County Board on or before October 15. Real estate and personal property taxes are due and become an enforceable lien on property on December 31<sup>st</sup>. The first half of real estate and personal property taxes becomes delinquent on May 1<sup>st</sup> and the second half becomes delinquent September 1<sup>st</sup> following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by all applicable counties.

**Interfund Transfers** – Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position – cash basis, all interfund transfers between individual governmental funds have been eliminated.

**Use of Estimates** – The preparation of financial statements in conformity with the cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022**

**B. CASH IN BANK**

For the following disclosures, deposits – including checking accounts, savings accounts, money market accounts, and certificates of deposit – are all classified as cash in the bank on the financial statements.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. As of August 31, 2022, all of the School District's deposits with financial institutions were fully insured or collateralized by securities held in the School District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the School District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

Nebraska statutes allow the School District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement No. 3, the School District had no investments as of August 31, 2022.

**C. RETIREMENT PLAN**

**Plan Description**

The Johnson County Central Public Schools, District No. 49-0050 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, 2021, 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.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022**

**C. RETIREMENT PLAN (Continued)**

**Benefits Provided**

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 (currently 2%) set by statute, 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 (currently 2%) set by statute, 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.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55-64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60-64, members may qualify to receive unreduced benefits under the tier four "Rule of 85: if the member's attained age plus creditable service equals 85 or greater.

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.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS  
YEAR ENDED AUGUST 31, 2022**

**Contributions**

Contribution provisions are established by State law and may be amended only by the Nebraska Legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- School District: The School District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The School District's contribution to the Plan for its year ended August 31, 2022, was \$470,818.

**Plan Fiduciary Net Position**

Detailed information about the Plans' fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

**D. RISK MANAGEMENT**

The School is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or acts of God. For the fiscal year ended August 31, 2022, the School has approved insurance coverage through a commercial insurance company. The School's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure.

**E. FEDERAL AWARD PROGRAMS**

The School District received funds under various federal grant programs and such assistance is to be disbursed in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

**F. FUND BALANCE CLASSIFICATION**

Under new GASB Statement #54, Fund Balances for governmental funds are classified to show the hierarchy of constraints on how resources can be spent. The following are utilized by the District: Nonspendable: not in spendable form; Restricted: externally imposed by creditors; Committed: formal actions of the government's highest level of decision making authority; Assigned: shows District's intent to be used for specific purpose; Unassigned: residual in General Fund.

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES  
YEAR ENDED AUGUST 31, 2022**

**G. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 25, 2022, the date the financial statements were available to be issued.

**SUPPLEMENTAL SCHEDULE**

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 SUPPLEMENTAL SCHEDULE  
 COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCES  
 FOR THE YEAR ENDED AUGUST 31, 2022**

Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Ending Fund Balances	Fund Balance Composition	
						Cash in Bank	Cash at County Treasurer
\$ 2,301,304	\$ 8,588,783	\$ 8,328,719	\$ (100,000)	160,064	\$ 2,461,368	\$ 1,036,623	\$ 1,424,745
Depreciation Fund	1,926	2,546	30	2,516	4,442	4,442	-
Employee Benefit Fund	498	-	-	-	498	498	-
Activities Fund	14,924	250,744	314,813	-	71,545	71,545	-
School Nutrition Fund	54,200	388,154	380,114	8,040	67,240	67,240	-
Bond Fund	16,886	12	-	12	16,898	16,898	-
Special Building Fund	516,871	484,424	44,534	439,890	956,761	863,222	93,539
Qualified Capital Purpose Undertaking Fund	10,759	1	-	1	10,760	10,760	-
Student Fee Fund	10,873	12,848	-	12,848	23,721	23,721	-
Contingency Fund	14,710	43	-	-	14,753	14,753	-
<b>Grand Total - All Funds</b>	<b>\$ 2,942,951</b>	<b>\$ 9,727,555</b>	<b>\$ 9,068,210</b>	<b>\$ 623,371</b>	<b>\$ 3,627,986</b>	<b>\$ 2,109,702</b>	<b>\$ 1,518,284</b>

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2022

Receipts:	<u>Budget (Original and Final)</u>	<u>2022 Actual</u>
Local sources:		
1100 Taxes Levied/Assessed by the School District		6,707,656
1115 Carline Tax		16,229
1120 Public Power District		6,426
1125 Motor Vehicle Taxes		301,864
1140 Penalties and Interest on Taxes		17,233
1190 Other Taxes		367
1312 Tuition from Individuals for Summer School		7,040
1315 Tuition From Educational Entities		720
1510 Interest on Investments		1,114
1800 Revenue From Community Services Activities		367
1911 Local License Fees		4,092
1920 Other Contributions		149
1921 Police Court Fines		2,843
1925 Other Categorical Grants		10,000
1941 Other Textbook Sales		59
1951 Other Misc. Revenues from Other School Districts within the State		609
1955 Other Post Secondary		5,568
1990 Miscellaneous Local Revenue		1,696
<b>Total Local Sources</b>		<u>7,084,032</u>
Intermediate Sources:		
2110 County Fines and License Fees		51,652
2130 Other County Receipts		3
2210 ESU Receipts		146
<b>Total county and ESU sources</b>		<u>51,801</u>
State sources:		
3110 State Aid		57,595
3120 SPED (School Age)		320,973
3125 SPED Transportation (School Age)		6,927
3130 Homestead Exemption		79,721
3131 Property tax credit		540,956
3180 Pro-Rate Motor Vehicle		17,316
3400 State Apportionment		76,023
3535 Payments for High Ability Learners		4,603
3599 State Categorical Programs - Other		600
3990 Other State Receipts		2,078
<b>Total state sources</b>		<u>1,106,792</u>
Federal sources:		
4418 IDEA Part B, Peak Projects		1,024
4505 Title I, Accountability ESEA/ESSA Improving Basic Programs		104,929
4509 Title II, Part A, ESEA/ESSA Supporting Effective Instruction		33,616
4516 IDEA Preschool (619) Base/IDEA Enrollment/Poverty		1,825
4518 IDEA Enrollment/Poverty		144,663
4521 IDEA Part B Proportionate Share		2,885
4525 Federal Vocational & Applied Technology Education (Carl Perkins)		1,999
4527 ESSA Title III Part A: English Language Acquisition, Enhancement, & Academic Achievement		270
4708 Medicaid in Public Schools		1,640
4709 Medicaid Administrative Activities (MAAPS)		14,207
4969 Title IV-A: Student Support (18/19 Formula)		10,000
4995 Presidential Declared Disaster Aid		341
<b>Total Federal Sources</b>		<u>317,399</u>
Non Revenue Sources:		
5300 Proceeds from the Disposal of Real of Personal Property		5,853
5301 Insurance Adjustments		1,026
5400 Loan Proceeds		92
5690 Other Non-Revenue Receipts		2,205
<b>Total Other Financing Sources</b>		<u>9,176</u>

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2022

		Budget (Original and Final)	2022 Actual
(Continued)			
	<b>Non-Program Receipts</b>		
	9000 Non Program Receipts		19,583
	<b>Total receipts</b>	9,267,243	8,588,783
	<b>Disbursements:</b>		
	<b>Instruction:</b>		
	1100 Regular Instruction		\$ 3,613,577
	1115 Career Academy Prorams (Rule 47)		25,415
	1150 Limited English Proficiency Programs		114,080
	1160 Poverty Programs		276,059
	1190 Early Childhood Education Programs		227,507
	1200 Special Education Instructional Programs - School Age		798,126
	1291 SPED 3-5		2,856
	1292 SPED 0-2		2,010
	1300 Summer School		19,557
	<b>Total Instruction</b>		5,079,187
	<b>Support Services - Students:</b>		
	2120 Guidance Services		198,619
	2130 Health Services		86,915
	2131 Health Service - SPED		1,537
	2140 Psychological Services		48
	2141 Psychological Services - SPED-School Age		59,614
	2151 Speech Pathology and Audiology Service-SPED-School Age		103,856
	2161 Occupational Therapy-Related Services-SPED-School Age		17,769
	2171 Physical Therapy-Related Services-SPED-School Age		3,541
	<b>Total Support Services - Students</b>		471,899
	<b>Support Services - Instruction:</b>		
	2211 School Improvement		888
	2213 Instructional Staff Training		13,347
	2220 Library/Media Services		94,518
	2223 Audio-Visual Services		2,556
	2230 Instruction-Related Technology		154,506
	<b>Total Support Services - Instruction</b>		265,815
	<b>Support Services - General Administration:</b>		
	2310 Board of Education		123,633
	2320 Executive Administration		223,348
	2330 District Legal Services		23,608
	<b>Total General Administration</b>		370,589
	<b>Office of the Principal:</b>		
	2410 Office of the Principal		527,411
	<b>Total Office of the Principal</b>		527,411
	<b>Central Services:</b>		
	2510 Fiscal Services		30,736
	2530 Printing/Publishing		1,272
	2560 Public Information		21,242
	2570 Personnel Services		5,325
	2580 Admin Technology Service		2,021
	<b>Total Central Services</b>		60,596
	<b>Operation &amp; Maintenance of Plant:</b>		
	2610 Operation of Buildings		230,112
	2620 Maintenance of Buildings		472,469
	2630 Care and Upkeep of Grounds		12,592
	2640 Care/Housekeeping		954
	2650 Vehicle Operation and Maintenance (Other than Student (Transportation Vehicles)		1,798
	2660 Security		4,607
	2670 Safety		3,366
	<b>Total Operation &amp; Maintenance of Plant</b>		725,898

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
GENERAL FUND  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2022

(Continued)

<b>Student Transportation:</b>		
27X0	Regular Education	340,009
27X2	Special Education - School Age	31,655
	<b>Total Regular Education</b>	<u>340,009</u>
	<b>Total Special Education</b>	<u>31,655</u>
<b>Categorical Grants from Corporations/Private Interests:</b>		
3400	Corporations & Other Private Interests	19,645
	<b>Total Categorical Grants from Coporations/Private Interests</b>	<u>19,645</u>
<b>State Categorical Programs:</b>		
3535	High Ability Learners	7,161
	<b>Total State Categorical Programs</b>	<u>7,161</u>
<b>Federal Programs:</b>		
6200	Title I, Part A ESSA Improving Basic Programs Operated	113,204
6310	Title II, Part A ESSA: Supporting Effective Instruction	18,509
6406	IDEA Preschool (619) Base Allocation	1,483
6408	IDEA Part B - B 21	103,138
6412	IDEA Part B Proportionate Share	5,623
6421	IDEA Part-B (611) ARP - Base & Enrollment Poverty Allocation - Birth Through Age 21	15,287
6422	IDEA Preschool (619) ARP - Base Enrollment Poverty (619) Allocation	559
6423	IDEA Part B ARP Proportionate Share	1,160
6700	VO AG	680
6996	ESSERS	7,936
6997	ESSER II	129,873
6998	ESSER III	11,845
	<b>Total Federal Programs</b>	<u>409,297</u>
<b>Transfers to Other Funds:</b>		
8000	Transfers (Outgoing)	\$ 100,000
9000	Non-Program	19,557
	<b>Total disbursements and transfers</b>	<u>8,712,021</u> <u>8,428,719</u>
	<b>Beginning Balance - Cash on Hand</b>	1,207,591
	<b>Beginning Balance - Cash at County Treasurers</b>	1,093,713
	<b>Ending Balance - Cash on Hand</b>	1,036,623
	<b>Ending Balance - Cash at County Treasurers</b>	1,424,745

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 DEPRECIATION FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Budget (Original and Final)</u>	<u>2022 Actual</u>
<b>FUND BALANCE, Beginning of Year</b>		\$ <u>1,926</u>
 <b>Local Sources</b>		
Transfer In		2,500
Interest on Investments		1
Other		45
<b>Total Receipts</b>	<u>201,956</u>	<u>2,546</u>
<b>Total Available Resources</b>		<u>4,472</u>
 <b>Disbursements:</b>		
Miscellaneous		30
<b>Total Disbursements</b>	<u>201,956</u>	<u>30</u>
 <b>FUND BALANCE, End of Year</b>		 \$ <u><u>4,442</u></u>

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 EMPLOYEE BENEFIT FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	Budget (Original and Final)	2022 Actual
FUND BALANCE, Beginning of Year		\$ 498
Receipts:		
Total Receipts	498	-
Total Available Resources		498
Disbursements:		
Total Disbursements	498	-
FUND BALANCE, End of Year		\$ 498

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 ACTIVITIES FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<b>Budget (Original and Final)</b>	<b>2022 Actual</b>
<b>Total Liabilities &amp; Fund Balance, Beginning of Year</b>		\$ 14,924
 <b>Local Sources:</b>		
Admissions		176,881
Other Activity Income		59,584
Student Organization		13,765
Interest		477
Transfers In		100,000
Extracurricular Activity Fees		3,357
Other Contributions and Donations		17,370
<b>Total Receipts</b>	350,000	371,434
<b>Total Available Resources</b>		386,358
 <b>Disbursements:</b>		
Other Support Services		314,813
<b>Total Disbursements</b>	350,000	314,813
 <b>Total Liabilities &amp; Fund Balance, End of Year</b>		 \$ 71,545

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 SCHOOL NUTRITION FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Budget (Original and Final)</u>	<u>2022 Actual</u>
<b>FUND BALANCE, Beginning of Year</b>		\$ <u>59,200</u>
 <b>Local Sources:</b>		
Food Services		48,763
Federal Nutrition Programs		336,087
Other		3,269
Interest on Investments		35
<b>Total Receipts</b>	<u>389,287</u>	<u>388,154</u>
 <b>Total Available Resources</b>		 <u>447,354</u>
 <b>Disbursements:</b>		
Salaries		183,285
Benefits		47,109
Food		127,847
Repairs and Maintenance		3,192
Supplies and materials		16,569
Other		2,112
<b>Total Disbursements</b>	<u>389,287</u>	<u>380,114</u>
 <b>FUND BALANCE, End of Year</b>		 \$ <u><u>67,240</u></u>

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 BOND FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Budget (Original and Final)</u>	<u>2022 Actual</u>
<b>FUND BALANCE, Beginning of Year</b>		\$ <u>16,886</u>
<b>Local Sources:</b>		
Property taxes		10
Interest on Investments		<u>2</u>
<b>Total Receipts</b>	<u>-</u>	<u>12</u>
<b>Total Available Resources</b>		<u>16,898</u>
<b>Disbursements:</b>		
<b>Total Disbursements</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, End of Year</b>		\$ <u><u>16,898</u></u>

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 SPECIAL BUILDING FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	Budget (Original and Final)	2022 Actual
<b>FUND BALANCE, Beginning of Year</b>		\$ 516,871
<b>Local Sources:</b>		
Property taxes		439,477
Interest on Investments		152
Prorate motor vehicle		1,123
Carline		381
Penalties & Interest on Taxes		1,707
		442,840
<b>State Sources</b>		
Homestead exemption		5,327
Property Tax Credit		36,257
		41,584
<b>Total Receipts</b>	950,000	484,424
<b>Total Available Resources</b>		1,001,295
<b>Disbursements:</b>		
Repairs & Maintenance		44,534
<b>Total Disbursements</b>	950,000	44,534
<b>FUND BALANCE, End of Year</b>		\$ 956,761

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<b>Budget (Original and Final)</b>	<b>2022 Actual</b>
<b>FUND BALANCE, Beginning of Year</b>		<u>\$ 10,759</u>
<b>Receipts:</b>		
Interest		1
<b>Total Receipts</b>	10,760	1
<b>Total Available Resources</b>		10,760
<b>Disbursements:</b>		
<b>Total Disbursements</b>	10,760	-
<b>FUND BALANCE, End of Year</b>		<u><u>\$ 10,760</u></u>

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 STUDENT FEE FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	Budget (Original and Final)	2022 Actual
<b>FUND BALANCE, Beginning of Year</b>		\$ 10,873
<b>Local Sources:</b>		
Extracurricular activity fees		12,848
<b>Total Receipts</b>	12,178	12,848
<b>Total Available Resources</b>		23,721
<b>Disbursements:</b>		
<b>Total Disbursements</b>	12,178	-
<b>FUND BALANCE, End of Year</b>		\$ 23,721

**JOHNSON COUNTY CENTRAL  
 PUBLIC SCHOOLS  
 DISTRICT NO. 49-0050  
 CONTINGENCY FUND  
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2022**

	Budget (Original and Final)	2022 Actual
FUND BALANCE, Beginning of Year		\$ 14,710
<b>Local Sources:</b>		
Interest on Investments		43
<b>Total Receipts</b>	14,706	43
<b>Total Available Resources</b>		14,753
<b>Disbursements:</b>		
<b>Total Disbursements</b>	14,706	-
FUND BALANCE, End of Year		\$ 14,753

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES  
YEAR ENDED AUGUST 31, 2022**

BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds and Fiduciary Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under the method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Cash Basis” used in the basic financial statements.

BUDGET LAW

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditures limit. Appropriations for expenditures lapse at year-end. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

PRESENTATION

*Governmental Accounting Standards* requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation has been included in the General fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation are required by State law to adopt their own budget and, therefore, the respective budgetary schedules has been included here.

**SINGLE AUDIT SECTION**

**JOHNSON COUNTY CENTRAL PUBLIC SCHOOL  
DISTRICT NO. 49-0050  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022**

	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
<b>Federal Grantor – Program Titles:</b>		
<b><u>U.S. Department of Education</u></b>		
Pass-through Nebraska Department of Education EIN 47-091233		
Title I – Part A NCLB Improving Academic Achievement of the Disadvantaged	84.010	113,204
Carl Perkins	84.048	680
Title II - Part A ESEA/ESSA Supporting Effective Instruction	84.367	18,509
ESSER I	84.425D	7,936
ESSER II	84.425D	129,873
ESSER III	84.425D	11,845
Special Education (IDEA Cluster):		
<i>IDEA Part B (611) Base &amp; Enrollment Poverty Allocation – Birth to Age 21</i>	84.027	103,038
<i>IDEA Part B (611) ARP Base &amp; Enrollment Poverty Allocation - Birth to Age 2.</i>	84.027	15,287
<i>IDEA Part B Proportionate Share</i>	84.027	5,623
<i>IDEA Part B Proportionate Share ARP</i>	84.027	1,160
<i>IDEA Preschool (619) Allocation</i>	84.173	1,483
<i>IDEA Preschool (619) ARP Base/Enrollment Poverty (619) Allocation</i>	84.173	559
<b>Total Special Education (IDEA Cluster):</b>		<b>127,150</b>
<b>Total U.S. Department of Education</b>		<b>409,197</b>
<b><u>U.S. Department of Agriculture</u></b>		
Pass-through Nebraska Department of Education EIN 47-091233		
Child Nutrition Cluster:		
<i>School Breakfast Program (SBP)</i>	10.553	32,650
<i>National School Lunch Program (NSLP)</i>	10.555	289,936
<i>Summer Food Program</i>	10.559	9,659
<i>Fresh Fruit/Vegetable Program</i>	10.582	3,842
<b>Total Child Nutrition Cluster:</b>		<b>336,087</b>
Pass-through Nebraska Department of Health & Human Services 47-6003169		
Commodity Supplemental Food Program	10.565	26,499
<b>Total U.S. Department of Agriculture</b>		<b>362,586</b>
<b><u>U.S. Department of Health &amp; Human Services</u></b>		
Pass-through Nebraska Department of Health & Human Services 47-6003169		
<b>Medicaid Cluster:</b>		
<i>Medical Assistance Program (Medicaid; Title XIX)</i>	93.778	15,847
<b>Total Medicaid Cluster:</b>		<b>15,847</b>
<b>Grand Total of Federal Awards</b>		<b>\$ 787,630</b>

**JOHNSON COUNTY CENTRAL  
PUBLIC SCHOOLS  
DISTRICT NO. 49-0050  
NOTES TO SCHEDULE OF EXPENDITURES  
YEAR ENDED AUGUST 31, 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Johnson County Central Schools under programs of the federal government for the year ended August 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Falls City Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Johnson County Central Schools.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- (1) Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance Part 3.2 applies to awards made after December 26, 2014, OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as reimbursement.
- (2) The district has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

**NOTE C – FOOD COMMODITY PROGRAM**

The amount of \$ 26,499 represents the value of commodities received.



**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  
Johnson County Central Public Schools  
District No. 49-0050  
Tecumseh, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Johnson County Central Public Schools, District No. 49-0050, ("School District") as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 25, 2022. Our report disclosed that as described in Note A to the financial statements, the School District prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Johnson County Central Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Johnson County Central Public Schools' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***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.



Julie D. Bauman, CPA, P.C.  
Falls City, Nebraska  
October 25, 2022



## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Johnson County Central School  
District No. 49-0050  
Tecumseh, Nebraska

### ***Report on Compliance for Each Major Federal Program***

We have audited Johnson County Central School, District #49-0050 ("School District") compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the School District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

## ***Report on Internal Control over Compliance***

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Julie D. Bauman, CPA, P.C.  
Falls City, Nebraska  
October 25, 2022

**JOHNSON COUNTY CENTRAL SCHOOLS  
DISTRICT NO. 49-0050  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022**

**A. Summary of Audit Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Are any material weaknesses identified?  Yes  No

Are any significant deficiencies identified not considered to be material weaknesses?  Yes  No

Is any noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major program compliance:

Are any material weaknesses identified?  Yes  No

Are any significant deficiencies identified not considered to be material weaknesses?  Yes  No

Are any audit findings required to be reported in accordance with 2 CFR Section 200.516(a)  Yes  No

Identification of major programs:

U.S. Department of Agriculture National School Nutrition (Child Nutrition Cluster)	10.559 . 10.553 / 10.582
Elementary and Secondary School Emergency Relief Fund II	84.425D

Enter the dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Is the auditee qualified as a low-risk auditee?  Yes  No

**B. Findings – Financial Statements Audit**

None

**C. Findings and Questioned Costs – Major Federal Award Programs Audit**

None

**JOHNSON COUNTY CENTRAL SCHOOLS  
DISTRICT NO. 49-0050  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2022**

None