



KIMBALL PUBLIC SCHOOLS
Administration Offices
901 South Nadine Street
Kimball, NE 69145

AGENDA

The following is the agenda for the meeting of the Board of Education to be held on Monday, December 14, 2020, at 6:30 PM in the Practice Gymnasium, 901 South Nadine Street, Kimball, NE 69145

1. Pledge of Allegiance
2. Call meeting to order (Open Meeting Law announcement)
3. "The Mission of Kimball Public Schools is to educate every student for a lifetime of success."
4. Roll Call
5. Excuse the Absence of Board Member
6. Approval of Agenda
7. Read and Approval of Minutes:
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Continuous School Improvement Plan Progress
14. Cabinet Member Report
15. Presentation: Board Service Awards
16. Correspondence
17. Recognition of Visitors - Public Comment (Policy 202.05)
18. Action Items:
 - A. Discuss, consider and take all necessary action with regard to acceptance of the 2019-20 fiscal year audit as presented by Trevor Schuessler with Rauner and Associates.
 - B. Discuss, consider and take all necessary action with regard to approval of the quote for the Jr/Sr High School Student Center Project
19. Discussion Items:
 - A. Board Member Self-Assessment Review
 - B. Review of Superintendent Evaluation
20. Next Meeting(s)/Opportunities:
 - A. Special Board Meeting: Tuesday, December 22 at 5:00 PM in the Practice Gymnasium at the Jr-Sr High School, 901 South Nadine Street, Kimball, Nebraska
 - B. Regular Board Meeting: Monday, January 11, 2020 at 6:30 p.m. in the Practice Gymnasium at the Jr-Sr High School, 901 South Nadine Street, Kimball, Nebraska
21. Motion to Adjourn

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the south wall of the meeting room.

KIMBALL PUBLIC SCHOOLS MISSION STATEMENT: “The Mission of Kimball Public Schools is to educate every student for a lifetime of success.”

NOTICE OF MEETING: Notice of the meeting was published according to Board Policy.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward to the table situated immediately in front of the Board, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less. Public Forum will not exceed 30 minutes.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

CLOSED SESSIONS: Kimball Public Schools Board of Education reserves the right to go into closed session in accordance with Nebraska Statue 84-1410.

BY: KIMBALL PUBLIC SCHOOLS

A meeting of the Board of Education of Kimball Public Schools was convened in open and public session on Monday, November 9, 2020 at 6:30 PM in the Practice Gymnasium, 901 South Nadine Street, Kimball, NE 69145.

A notice of the meeting was given in advance by publication in the Western Nebraska Observer on October 29, 2020 and posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The secretary for the Board maintains a list of the news media, of the time and place of the meeting and the subject to be discussed at the meeting. Availability of the agenda was communicated in the publicized notice. All proceedings of the Board of Education except as may be hereinafter noted were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was stated by all present.

The meeting was called to order by President Heather Norberg at 6:30 p.m. At the beginning of this meeting the President announced and informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room and directed the public to its location. President Norberg read the mission statement of Kimball Public Schools.

The roll was called and the following Board members were present or absent.

Present: Travis Cook, Clint Cornils, Heather Norberg, Tom O'Brien, Matthew Shoup, **Absent:** Carrie Tabor. Four members present, Tom O'Brien will be counted after he is officially appointed.

Motion was made by Clint Cornils, seconded by Travis Cook to excuse the absence of Carrie Tabor. She will be listening in on the meeting. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor: Absent
Tom O'Brien: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Matthew Shoup: Aye

Motion was made by Travis Cook, seconded by Matthew Shoup to approve the agenda. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Matthew Shoup: Aye

Absent: Tom O'Brien. Four members present, Tom O'Brien will be counted after he is officially appointed.

Motion was made by Matthew Shoup, seconded by Clint Cornils to approve the minutes from. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
 Carrie Tabor: Absent
 Travis Cook: Aye
 Clint Cornils: Aye
 Heather Norberg: Aye
 Matthew Shoup: Aye

**Kimball Public Schools
 BOARD REPORT OF EXPENDITURES
 November 9, 2020**

Checking #	Vendor Name	Invoice Description	Amount
59268	CARD SERVICES	CC BILL AND EXPENSES PREPAIDS	\$ 4,812.10
		SUBTOTAL	\$ 4,812.10
		REGULAR MONTHLY EXPENSES	
59255	IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	4,420.78
59256	INSIGHT PUBLIC SECTOR, INC.	HEADPHONES FOR MATH AND STARTECH	208.08
59266	KIMBALL HEALTH SERVICES	DOT PHYSICALS AND DRUG SCREENS	1,584.32
59343	ACCO BRANDS USA LLC	DRY ERASE BOARDS AND MARKERS	31.84
59344	AG PARTS EDUCATION	HP 11 G6-EE TOUCH AND NON AND HP	199.65
59345	ARBOR SCIENTIFIC	SCIENCE SUPPLIES	624.18
59346	BLACK HILLS ENERGY	UTILLITES	1,243.79
59347	BLACKBOARD, INC	BLACKBOARD CONNECT PER STUDENT	800.00
59348	BROWN PUMP AND SEPTIC	BACKHOE, COUPLINGS AND PIPE ML	1,006.00
59349	CAPITAL BUSINESS SYSTEMS, INC.	COPIER SUPPLIES AND LEASE	2,320.97
59350	CAROLINA BIOLOGICAL SUPPLY CO.	SCIENCE SUPPLIES	83.02
59351	CENTURY LINK BUSINESS SERVICES	OUTBOUND VOIP SERVICE	572.63
59352	CEV Multimedia, LTD	STUDENT ACCESS CODES	110.00
59353	CHIEF ARCHITECT	CAD SOFTWARE YEARLY SUBSCRIPTION	135.00
59354	CITY OF KIMBALL	UTILLITES	11,555.05
59355	CULLIGAN	WATER/SALT DELIVERY	348.56
59356	DAS STATE ACCOUNTING - CENTRAL FINANCE	STATE ACCOUNTING PAYMENT	232.49
59357	FRANK PARTS COMPANY	SHOP SUPPLIES	125.09
59358	FRENCHMAN VALLEY COOP	FUEL	2,341.38
59359	GOVCONNECTION, INC.	LIVE STREAMER CAM AND VIP	5,498.20
59360	HOMETOWN HARDWARE	MAINTENANCE SUPPLIES	946.56
59378	KIMBALL LUNCH PROGRAM	SUBSTITUTE, SUPERVISOR LUNCHES/COFFEE	929.69
59379	MARZANO RESOURCES LLC	ELECTRONIC ACCESS TO COMPENDIUM	778.95

59380	Midwest Electric	REPLACE SWITCH AND GYMNASIUM DIMMER	732.35
59381	NASCO	SCIENCE SUPPLIES	654.00
59382	NATIONAL RESTAURANT ASSOCIATION	FOOD HANDLER BOOKS	29.85
59383	NE COLORADO CELLULAR, INC	HOT SPOTS	265.50
59384	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	NAEP MEMBERSHIP AND CONFERENCE	2,751.00
59385	NEBRASKA SAFETY CENTER	2-HOUR INSERVICE TRAINING VIDEO NDE	125.00
59386	PANHANDLE COOP ASSOCIATION	PROPANE AND FOOD LAB	532.43
59387	PILLAR D CONSULTING LLC	REMOVE/REPLACE CONCRETE SIDEWALK ML	2,650.00
59388	Professional Software for Nurses Inc	PSNI SOFTWARE CANCELATION	150.00
59389	PYRAMID SCHOOL PRODUCTS	CLAY/COOP/SAFETY GLASS ORDERED IN MAY	297.94
59390	RASMUSSEN AIR & GAS	AIR DRYER FOR AIR COMPRESSOR	928.26
59391	SCHOOL DATEBOOKS	PLANNERS 2020 SCHOOL YEAR STUDENTS HS	400.29
59392	SCHOOL LIFE	SWAG TAGS FOR STUDENTS	102.05
59393	SCHOOLMATE	PLANNERS 2020 SCHOOL YEAR ML	526.25
59394	MATTHEW SHOUP	LOCK REPAIR, OUTSIDE CLASSROOM DOOR	45.00
59395	VERIZON WIRELESS	CELL PHONE SERVICE	135.00
59396	VINCE'S CORNER	PTC PIZZA	143.91
59397	VOYAGER FLEET SYSTEMS, INC.	FUEL	2,246.75
59398	WESTERN NEBRASKA OBSERVER	LEGAL NOTICES, CLASS DISPLAY, VACANCY	361.75
59399	ZOLL MEDICAL CORPORATOIN	POWERHEART AED G3 BATTERY	461.92
59400	APPTGYINC	WEBSITE/APP DEVELOPMENT	\$ 9,900.00
59401	PARLIMENTARY PROCEDURES	CONDUCT MEETING RESOURCES	\$ 106.50
59402	PERRY, GUTHERY, HAASE, & GESSFO	LEAGAL SERVICES	\$ 450.00
59403	PRESTWICK HOUSE, INC	THE CRUCIBLE AND SHIPPING	\$ 426.31
59404	RJ SIGN AND SUPPLY	VINYL CUTTING AND SUPPLIES & REPAIR	\$ 306.81

GENERAL FUND SUBTOTAL **\$60,825.10**

MONTHLY EXPENSES

59257	JOHNSON CONTROLS	REPLACED AIR SOLENOID AND COMPRESSOR	11,203.94
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GENERAL FUND SUBTOTAL **\$11,203.94**

GENERAL FUND TOTAL **\$72,029.04**

DEPRECIATION FUND

DEPRECIATION FUND TOTAL \$ -

NUTRITION FUND

5839	CASH-WA DISTRIBUTING	11,718.81
5840	ECOLAB	119.92
5841	HILAND DAIRY FOODS COMPANY, LLC	2,462.03
5842	PEPSI-COLA OF WESTERN NEBRASKA	653.50
5843	SWIRE COCA-COLA USA	278.06
5844	US FOODS - GRAND ISLAND	7,470.89
NUTRITION FUND TOTAL		\$22,703.21

Motion was made by Travis Cook, seconded by Clint Cornils to approve the current bills less the Matthew Shoup bill.. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Matthew Shoup: Aye

Motion was made by Heather Norberg, seconded by Clint Cornils to Approve Shoup bill. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Carrie Tabor: Absent
Matthew Shoup: Abstain (With Conflict)
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye

November 9, 2020

Treasurer's report is as follows:	2020	2019
Amount received from County Treasurer	158,675.89	128,933.77
Bank Balance	October 31,2020 83,338.69	14,870.93
Savings Account General Funds	October 31,2020 1,797,273.92	1,971,067.05
Depreciation Fund	October 31,2020 273,920.62	362,642.40
Building Fund	October 31,2020 580,140.59	531,268.71
Total Available Funds	2,893,349.71	3,008,782.86
Payroll Gross	325,141.67	315,580.87
Amount of Bills	60,825.10	77,214.15
Johnson Controls	11,203.94	
Blue Cross Blue Shield/HSA Pmt/UNUM Life	77,394.82	70,670.76
Nebraska School Retirement	30,526.87	31,156.01
FirsTier Bank (FICA)	23,992.84	24,152.25
Total Amount of Expenses	529,085.24	518,774.04
Balance Remaining after Expenses	2,364,264.47	2,490,008.82

Motion was made by Clint Cornils, seconded by Travis Cook to approve the Treasurer's Report. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Matthew Shoup: Aye

The Board reviewed written reports of Mrs. Reader, Jr-Sr High School Principal and Mrs. Soper, Mary Lynch Elementary Principal.

The board reviewed the written report of Mr. Trevor Anderson, superintendent.

Mr. Ben Ferguson and his students presented information on differentiated instruction taking place in the math department for 5th/6th grade students.

Motion was made by Heather Norberg, seconded by Matthew Shoup to appoint Tom O'Brien to the Kimball Public School Board. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Carrie Tabor: Absent

Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Matthew Shoup: Aye

Present: Tom O'Brien. Four members present, Tom O'Brien will be counted after he is officially appointed.

Motion was made by Matthew Shoup, seconded by Travis Cook to approve the 2021-2022 base salary adjustment to the negotiated agreement. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Tom O'Brien: Aye
Matthew Shoup: Aye

Motion was made by Matthew Shoup, seconded by Tom O'Brien to approve payment to Johnson Controls. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Tom O'Brien: Aye
Matthew Shoup: Aye

Motion was made by Clint Cornils, seconded by Travis Cook to approve KPS Board Policies: #402.02, 403.01, 403.02, 403.03, 403.04, 403.05, and 403.06 as reviewed. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Tom O'Brien: Aye
Matthew Shoup: Aye

Motion was made by Heather Norberg, seconded by Matthew Shoup to adopt on second reading Board Policies 404.35, 404.36, 404.37. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor: Absent
Travis Cook: Aye
Clint Cornils: Aye
Heather Norberg: Aye
Tom O'Brien: Aye
Matthew Shoup: Aye

Mr. Trevor Anderson discussed with the board changes needed to the original KPS return plan that will take effect on November 10, 2020.

Mr. Trevor Anderson discussed with the board the KPS Winter Activities Plan that aligns with the requirements set forth by the NSAA for winter activities.

President Norberg advised fellow board members that a superintendent evaluation and board self-assessment will be distributed to be completed prior to the next regular board meeting in December.

Motion was made by Matthew Shoup, seconded by Tom O'Brien to adjourn the meeting at 7:15. After discussion and upon roll call vote, the Board voted as follows:

Carrie Tabor:	Absent
Travis Cook:	Aye
Clint Cornils:	Aye
Heather Norberg:	Aye
Tom O'Brien:	Aye
Matthew Shoup:	Aye

ATTEST:

HEATHER NORBERG
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

MATT SHOUP
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

**Kimball Public Schools
BOARD REPORT OF EXPENDITURES
DECEMBER 14, 2020**

Checking #	Vendor Name	Invoice Description	Amount
59460	CARD SERVICES	CC BILL AND EXPENSES	\$ 1,704.15
17731	CARD SERVICES AF	CC BILL AND EXPENSES	\$ 250.84
PREPAIDS			\$ 1,954.99

REGULAR MONTHLY EXPENSES

59269	NEBRASKA SAFETY CENTER		250.00
59270	NEBRASKA STATE FIRE MARSHALL		216.00
59271	NORBERG AUTOMOTIVE AND DIESEL, INC		441.24
59272	ONE SOURCE		210.00
59273	PANHANDLE COOP ASSOCIATION		334.34
59274	PANHANDLE EARLY LEARNING CONNECTIONS		40.00
59275	PERRY, GUTHERY, HAASE & GESSFO		1,623.00
59276	PLATTE VALLEY FIRE PROTECTION		7,832.00
59277	POINTS WEST INS - KIMBALL		250.00
59278	POSITIVE PROMOTIONS		155.00
59279	SAVVAS LEARNING COMPANY LLC		320.68
59280	STATE CHEMICAL MFG CO		720.34
59281	VERIZON WIRELESS		288.48
59282	VINCE'S CORNER		128.00
59283	VOYAGER FLEET SYSTEMS, INC.		431.11
59422	ADMIN ARSENAL, INC.		900.00
59423	AG PARTS EDUCATION		115.75
59424	ASCD		59.00
59425	BLACK HILLS ENERGY		5,171.24
59426	CAROLINA BIOLOGICAL SUPPLY CO.		33.25
59427	CENGAGE LEARNING		151.25
59428	CITY OF KIMBALL		10,548.90
59429	COMPUTER INFORMATION CONCEPTS		999.00
59430	CRETE NEWS		300.00
59431	CULLIGAN		698.84
59432	DAS STATE ACCOUNTING - CENTRAL FINANCE		232.49
59433	DOLLAR GENERAL-CHARGED SALES		67.91
59435	FIRST NATIONAL CAPITAL MARKETS, INC.		3,000.00
59436	FRANK PARTS COMPANY		171.36
59437	FRENCHMAN VALLEY COOP		4,065.51
59438	GRANITE TELECOMMUNICATIONS		2,330.14
59439	HOMETOWN HARDWARE		663.99
59440	IDEAL/BLUFFS FACILITY SOLUTIONS		2,762.47
59441	IMPERO SOLUTIONS, INC		2,600.00

59442	INSIGHT PUBLIC SECTOR, INC.	325.99
59443	J.W. PEPPER & SON INC.	336.99
59444	KIMBALL LUNCH PROGRAM	741.77
59445	BRIAN WILLIAMS	212.50
59446	KIMBALL PUBLIC SCHOOLS	1,096.41
59447	KSB SCHOOL LAW	500.00
59448	LARSENS JEWELRY STORE	78.63
59449	THE LIBRARY STORE, INC	140.93
59450	MENARDS - SCOTTSBLUFF	126.31
59451	MID-AMERICA RESEARCH CHEMICAL	270.68
59452	JESSICA MILLER	335.95
59453	NASCO	16.75
59454	NE COLORADO CELLULAR, INC	265.50
59455	NE COUNCIL OF SCHOOL ADMINISTRATORS	165.00
59456	NEBRASKA COFFEE	266.00
59457	WESTERN NEBRASKA OBSERVER	345.94
59458	WILLIAM V. MACGILL & CO	66.71
59459	CAPITAL BUSINESS SYSTEMS	1,514.04
		<u>\$ 54,917.39</u>

MONTHLY EXPENSES

59434	ESU #13	37,546.60
	GENERAL FUND SUBTOTAL	\$ 37,546.60

GENERAL FUND TOTAL \$ 92,463.99

BUILDING FUND

1479	VALLEY STEEL AND WIRE CO	355.10
	BUILDING FUND SUBTOTAL	\$ 355.10

DEPRECIATION FUND

1224	DIVISION OF NARVA ENTERPRISES	5,865.00
	DEPRECIATION FUND TOTAL	\$ 5,865.00

NUTRITION FUND

5847	CASH-WA DISTRIBUTING	9,860.05
5848	ECOLAB	119.92
5849	HILAND DAIRY FOODS COMPANY, LLC	2,253.00
5850	US FOODS - GRAND ISLAND	3,252.67

NUTRITION FUND TOTAL \$ 15,485.64

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
111-5373641-5306647	11/17/2020	9371	Sennheiser MZQ2-ew Microphone clip for M	01 2230 650 000 000	51.17
112-1877273-6573065	11/16/2020		OFFICE SUPPLIES	01 2510 610 000 000	42.56
112-4915231-37777846	11/09/2020	9336	mask lanyards	01 1100 610 003 013	45.85
112-92225377-969043	11/16/2020		OFFIC SUPPLIES	01 2510 610 000 000	23.37
113-0577064-8219403	11/06/2020	9335	Hammermill Laser Glossy Copy Paper	01 2410 610 001 000	13.98
113-5157697-3693057	11/17/2020	9349	Wireless Mouse	01 1100 733 001 000	24.99
114-0299050-0218625	12/09/2020	9299	Silverware Set	01 1100 733 001 040	129.95
114-0299050-0218625	12/09/2020	9299	Kitchen Timer	01 1100 733 001 042	9.96
114-0299050-0218625	12/09/2020	9299	Kitchen Flour Sack Towels	01 1100 733 001 042	14.49
114-0299050-0218625	12/09/2020	9299	Dish Towels	01 1100 733 001 042	16.98
114-0299050-0218625	12/09/2020	9299	Dishclothes	01 1100 733 001 042	9.99
114-0299050-0218625	12/09/2020	9299	Melamine Dishware Sets	01 1100 733 001 042	184.36
114-0299050-0218625	12/09/2020	9299	Stapula 4 piece set	01 1100 733 001 042	19.88
114-0299050-0218625	12/09/2020	9299	Silicon Tongs Set of 6	01 1100 733 001 042	17.99
114-0299050-0218625	12/09/2020	9299	Silicon Tongs Mine Set of 5	01 1100 733 001 042	13.99
2405522N8RDQ5382B	11/06/2020	9357	Gift cards for Quarterly winning ranch	01 2410 610 001 000	230.00
2413746nmejapgpfet	11/19/2020		SNACKS FOR COLLEGE RECRUIT	01 1100 890 001 000	19.97
75435	11/05/2020	9359	WSUS Automated Maintenance – Single or U	01 2230 735 000 000	60.00
915215	11/12/2020	9238	HP LaserJet Pro P1606dn Toner Cartridges	01 2230 610 000 000	296.11
915215	11/12/2020	9238	Standard Ground - No Rush	01 2230 610 000 000	5.95
BLUE RIBBON MEMB	11/17/2020		BLUE RIBBON SCHOOLS MEMBERSHIP	01 2410 810 003 000	199.00
CONFERENCE-SOPER	11/17/2020		CONFERENCE SOPER	01 2410 810 003 000	90.00
PRIME MEMBERSHIP 21	11/15/2020		PRIME MEMBERSHIP ANNUAL FEE	01 1100 890 001 000	119.00
PRIME VIDEO	11/24/2020		MEDIA VIDEO	01 2220 890 001 000	3.99
TABOR FLOWERS	12/08/2020		FLOWERS FOR TABOR	01 2310 890 000 000	60.62

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 1,704.15

Detail Check Register

Checking Account: 05

ACTIVITY FUND 05-101

Check Number: 17731	Check Type: Check	Check Date: 12/08/2020	Vendor: CARDSERVI	CARD SERVICES	Check Total:	250.84
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4275	11/12/2020		NEW SCRIPTS 2020	05 2900 610 001 215	20.20	
94452833	12/08/2020		NATIONAL ANTHEM	05 2900 610 001 199	115.32	
94452833	12/08/2020		NATIONAL ANTHEM	05 2900 610 001 199	115.32	

*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 250.84

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
Check Number: 59269	Check Type: Check	Check Date: 12/14/2020	Vendor: NESAFETYCE	NEBRASKA SAFETY CENTER	Check Total:	250.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
57-8188	11/02/2020	8855	2 hour in service training video. Requir	01 2710 890 000 000	250.00	
Check Number: 59270	Check Type: Check	Check Date: 12/14/2020	Vendor: NESTFIREMA	NEBRASKA STATE FIRE MARSHALL	Check Total:	216.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
118509	11/11/2020	9364	Boiler inspections	01 2610 890 001 000	216.00	
Check Number: 59271	Check Type: Check	Check Date: 12/14/2020	Vendor: NORBERGAUT	NORBERG AUTOMOTIVE AND DIESEL, INC	Check Total:	441.24
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4085	12/04/2020	9408	Scan, diagnose and replace crank case fi	01 2710 610 000 000	441.24	
Check Number: 59272	Check Type: Check	Check Date: 12/14/2020	Vendor: ONESOURCE	ONE SOURCE	Check Total:	210.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
TCAL3341-20201130	12/01/2020		KOEHN, BARBARA	01 2310 890 000 000	75.00	
TCAL3341-20201130	12/01/2020		KOSKI,ALVIN	01 2310 890 000 000	25.00	
TCAL3341-20201130	12/01/2020		SNYDER,HANNAH	01 2310 890 000 000	85.00	
TCAL3341-20201130	12/01/2020		MARKUM,CRAIG	01 2310 890 000 000	25.00	
Check Number: 59273	Check Type: Check	Check Date: 12/14/2020	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total:	334.34
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
454705	11/09/2020	9368	Propane for wood shop, gal.	01 2610 610 001 000	20.94	
454716	11/10/2020	9367	Propane for heater in wood shop, gal.	01 2610 610 001 000	13.96	
721941	11/03/2020		FOOD LAB GROCERIES	01 1100 610 001 042	24.14	
721943	11/03/2020		FOOD LAB GROCERICES	01 1100 610 001 042	15.51	
721946	11/04/2020		FOOD LAB GROCERICES	01 1100 610 001 042	83.75	
721959	11/06/2020		FOOD LAB GROCERIES	01 1100 610 001 042	7.95	
721971	11/10/2020		FOOD LAB GROCERIES	01 1100 610 001 042	26.00	
721972	11/10/2020		FOOD LAB GROCERICES	01 1100 610 001 042	5.15	
722003	11/17/2002		FOOD LAB GROCERICES	01 1100 610 001 042	21.91	
722009	11/18/2020		TRAINING SNACKS	01 2290 890 001 000	7.43	
722009	11/18/2020		TRAINING SNACKS	01 2290 890 003 000	7.42	
722018	11/20/2020		FOOD LAB GROCERIES	01 1100 610 001 042	16.71	
722021	11/21/2020		FOOD LAB SUPPLIES	01 1100 610 001 042	83.47	
Check Number: 59274	Check Type: Check	Check Date: 12/14/2020	Vendor: PANHANDLEE	PANHANDLE EARLY LEARNING CONNECTIONS	Check Total:	40.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CREATIVE CURRICULM	09/03/2020		CREATIVE CURRICULUM	01 1100 330 003 000	40.00	
Check Number: 59275	Check Type: Check	Check Date: 12/14/2020	Vendor: PERRYGUTHE	PERRY, GUTHERY, HAASE & GESSFO	Check Total:	1,623.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
217	11/19/2020		LEGAL SERVICES	01 2330 317 000 000	723.00	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
NEGOTIATED AGREEMENT	11/19/2020		NEGOTIATED AGREEMENT	01 2330 317 000 000	900.00	
Check Number: 59276	Check Type: Check	Check Date: 12/14/2020	Vendor: PLATTEVALL	PLATTE VALLEY FIRE PROTECTION	Check Total:	7,832.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2640	11/12/2020	9291	Fire sprinkler installation, stage	01 2620 720 001 000	7,832.00	
Check Number: 59277	Check Type: Check	Check Date: 12/14/2020	Vendor: POINTSWEST	POINTS WEST INS - KIMBALL	Check Total:	250.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
293815	11/05/2020		2021 TREASURERS BOND RENEWAL	01 2310 521 000 000	250.00	
Check Number: 59278	Check Type: Check	Check Date: 12/14/2020	Vendor: POSITIVEPR	POSITIVE PROMOTIONS	Check Total:	155.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
06641615	11/20/2020	9360	cloth masks	01 2130 610 000 000	155.00	
Check Number: 59279	Check Type: Check	Check Date: 12/14/2020	Vendor: SAVVASLEAR	SAVVAS LEARNING COMPANY LLC	Check Total:	320.68
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4026259022	11/20/2020	9365	Reading books for 5th grade	01 1100 610 003 015	320.68	
Check Number: 59280	Check Type: Check	Check Date: 12/14/2020	Vendor: STATECHEMI	STATE CHEMICAL MFG CO	Check Total:	720.34
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
901749939	11/10/2020	9341	D-story, drain cleaner, maintenance, 5 g	01 2610 610 001 000	248.00	
901751179	11/11/2020	9340	Primezyme, drain maintenance, 5 gal.	01 2610 610 003 000	246.34	
901751710	11/11/2020	9341	Primezyme, drain cleaner, maintenance, 5	01 2610 610 001 000	226.00	
Check Number: 59281	Check Type: Check	Check Date: 12/14/2020	Vendor: VERIZON	VERIZON WIRELESS	Check Total:	288.48
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9865336801-0002	12/20/2020		CELL PHONE SERVICE	01 2510 530 000 000	135.00	
9867442341-0001	11/20/2020		CELL PHONE SERVICE	01 2510 530 000 000	153.48	
Check Number: 59282	Check Type: Check	Check Date: 12/14/2020	Vendor: VINCESCORN	VINCE'S CORNER	Check Total:	128.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1251	10/21/2020		PTC PIZZA ML	01 2410 890 003 000	128.00	
Check Number: 59283	Check Type: Check	Check Date: 12/14/2020	Vendor: VOYAGER	VOYAGER FLEET SYSTEMS, INC.	Check Total:	431.11
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
869149773049	12/01/2020		FUEL 11-20	01 2710 626 000 000	431.11	
Check Number: 59422	Check Type: Check	Check Date: 12/14/2020	Vendor: ADMINARSEN	ADMIN ARSENAL, INC.	Check Total:	900.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0281D	11/16/2020	9358	Renew - PDQ Deploy Enterprise - 1 Year	01 2230 735 000 000	450.00	
0281D	11/16/2020	9358	Renew - PDQ Inventory Enterprise - 1 Yea	01 2230 735 000 000	450.00	
Check Number: 59423	Check Type: Check	Check Date: 12/14/2020	Vendor: AGPARTSED	AG PARTS EDUCATION	Check Total:	115.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1508693	10/27/2020	9305	LENOVO N42 (TOUCH & NON) / N23 (TOUCH &	01 2230 650 000 000	75.80	

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Checking Account: 01		GENERAL FUND 01-101				
1514576	11/18/2020	9370	LENOVO N22 (TOUCH & NON) PALMREST WITH K	01 2230 650 000 000	39.95	
Check Number: 59424	Check Type: Check	Check Date: 12/14/2020	Vendor: ASCD	ASCD	Check Total: 59.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0013897970	11/02/2020	9282	ASCD Annual Membership	01 1100 810 001 032	59.00	
Check Number: 59425	Check Type: Check	Check Date: 12/14/2020	Vendor: BLACKHILLS	BLACK HILLS ENERGY	Check Total: 5,171.24	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
07774-0001	12/02/2020		HIGH SCHOOL	01 2610 621 001 000	3,612.20	
07774-0001	12/02/2020		SUPERINTENDENTS OFFICE	01 2610 621 001 000	577.85	
07774-0001	12/02/2020		VO TECH BUILDING	01 2610 621 001 000	981.19	
Check Number: 59426	Check Type: Check	Check Date: 12/14/2020	Vendor: CAROLINABI	CAROLINA BIOLOGICAL SUPPLY CO.	Check Total: 33.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
51217296 RI	11/16/2020	9130	Filtering flask	01 1100 610 000 000	33.25	
Check Number: 59427	Check Type: Check	Check Date: 12/14/2020	Vendor: CENGAGELEA	CENGAGE LEARNING	Check Total: 151.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
72628743	11/13/2020	9079	Instructor's Edition	01 1100 640 001 000	151.25	
Check Number: 59428	Check Type: Check	Check Date: 12/14/2020	Vendor: CITYOFKIMB	CITY OF KIMBALL	Check Total: 10,548.90	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10-09/11-1-0001	11/25/2020		MAIN BLD ELECTRIC	01 2610 410 001 000	137.28	
10-09/11-1-0001	11/25/2020		MAIN BLD SEWER	01 2610 410 001 000	81.66	
10-09/11-1-0001	11/25/2020		MECHANIC SHOP SEWER	01 2610 410 001 000	73.29	
10-09/11-1-0001	11/25/2020		STADIUM WATER	01 2610 410 001 000	68.52	
10-09/11-1-0001	11/25/2020		STADIUM SEWER	01 2610 410 001 000	22.00	
10-09/11-1-0001	11/25/2020		MAIN BLD COLLECTION/LANDFILL	01 2610 410 001 000	461.25	
10-09/11-1-0001	11/25/2020		AG SHOP SEWER	01 2610 410 001 000	22.00	
10-09/11-1-0001	11/25/2020		AG SHOP LANDFILL/COLLECTION	01 2610 410 001 000	51.25	
10-09/11-1-0001	11/25/2020		BUS BARN COLLECTION/LANDFILL	01 2610 410 001 000	27.00	
10-09/11-1-0001	11/25/2020		ML MODULAR WATER	01 2610 410 003 000	35.94	
10-09/11-1-0001	11/25/2020		ML E WARD E-W SEWER	01 2610 410 003 000	56.98	
10-09/11-1-0001	11/25/2020		ML E WARD E-W WATER	01 2610 410 003 000	54.29	
10-09/11-1-0001	11/25/2020		ML E WARD E-W COLLECTION AND LANDFILL	01 2610 410 003 000	307.50	
10-09/11-1-0001	11/25/2020		ML MODULAR SEWER	01 2610 410 003 000	27.00	
10-09/11-1-0001	11/25/2020		#3 EAST WATER	01 2610 410 003 000	52.23	
10-09/11-1-0001	11/25/2020		#3 EAST SEWER	01 2610 410 003 000	41.36	
10-09/11-1-0001	11/25/2020		MECHANIC SHOP ELECTRIC	01 2610 621 001 000	142.05	
10-09/11-1-0001	11/25/2020		STADIUM ELECTRIC	01 2610 621 001 000	92.20	
10-09/11-1-0001	11/25/2020		AG SHOP ELECTRIC	01 2610 621 001 000	639.01	
10-09/11-1-0001	11/25/2020		BUS BARN ELECTRIC	01 2610 621 001 000	41.30	
10-09/11-1-0001	11/25/2020		SOUTH GYM ELECTRIC	01 2610 621 001 000	1,244.08	

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Checking Account: 01		GENERAL FUND 01-101				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10-09/11-1-0001	11/25/2020		MAIN BLD ELECTRIC	01 2610 621 001 000	4,550.10	
10-09/11-1-0001	11/25/2020		ML MODULAR ELECTRIC	01 2610 621 003 000	569.62	
10-09/11-1-0001	11/25/2020		#3 EAST ELECTRIC	01 2610 621 003 000	550.76	
10-09/11-1-0001	11/25/2020		ML E WARD 3-W ELECTRIC	01 2610 621 003 000	1,200.23	
Check Number: 59429	Check Type: Check	Check Date: 12/14/2020	Vendor: COMPUTERI2	COMPUTER INFORMATION CONCEPTS	Check Total:	999.00
PSI31813	11/30/2020	9355	Infinite Campus Training	01 1100 610 001 028	999.00	
Check Number: 59430	Check Type: Check	Check Date: 12/14/2020	Vendor: CRETENEWS	CRETE NEWS	Check Total:	300.00
129627	12/08/2020	9362	Cumulative Folders per quote	01 2410 610 003 000	300.00	
Check Number: 59431	Check Type: Check	Check Date: 12/14/2020	Vendor: CULLIGAN	CULLIGAN	Check Total:	698.84
1016831-1-0001	12/03/2020		HS WATER DELIVERY-SALT	01 2610 610 001 000	9.95	
1016831-1-0001	12/03/2020		HS WATER SOFTNER DELIVERY	01 2610 610 001 000	40.69	
1016831-1-0001	12/03/2020		ML WATER DELIVERY-Past invoices	01 2610 610 003 000	648.20	
Check Number: 59432	Check Type: Check	Check Date: 12/14/2020	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total:	232.49
1243060	11/09/2020		OCT 2020	01 2510 382 000 000	232.49	
Check Number: 59433	Check Type: Check	Check Date: 12/14/2020	Vendor: DOLLARGENE	DOLLAR GENERAL-CHARGED SALES	Check Total:	67.91
1001008411	09/22/2020		SANITIZING SPRAY	01 2610 610 003 000	29.43	
1001008411	09/22/2020		ANT BAIT	01 2610 610 003 000	14.98	
1001021311	11/05/2020		SANITIZING SPRAY	01 2610 610 003 000	23.50	
Check Number: 59434	Check Type: Check	Check Date: 12/14/2020	Vendor: ESU13	ESU #13	Check Total:	37,546.60
2020-10 STMT	12/02/2020		PSYCH ASSESSMENT HS - ESU	01 2141 591 001 001	2,964.57	
2020-10 STMT	12/02/2020		PSYCH COUNSELING HS - ESU	01 2141 591 001 002	937.82	
2020-10 STMT	12/02/2020		PSYCH ASSESSMENT ML - ESU	01 2141 591 003 001	3,455.10	
2020-10 STMT	12/02/2020		PSYCH COUNSELING ML - ESU	01 2141 591 003 002	724.68	
2020-10 STMT	12/02/2020		SPED INSERVICE	01 2190 591 003 004	94.50	
2020-11 STMT	11/30/2020		SOAR-SUCCESS; NEW TEACHER SUPPORT	01 1100 330 001 000	40.00	
2020-11 STMT	11/30/2020		PROFESSIONAL LEARNING-SONDAY SYSTEM	01 1100 330 003 000	200.00	
2020-11 STMT	11/30/2020		ESU - THERAP BEH/MENTAL HEALTH	01 1100 591 003 000	300.00	
2020-11 STMT	11/30/2020		MEDICAID N PUBLIC SCHOOLS	01 1200 591 003 902	35.00	
2020-11 STMT	11/30/2020		SECONDARY TRANSITIONAL SERVICES	01 2190 591 001 000	826.00	
2020-11 STMT	11/30/2020		DEAF/HARD OF HEARING SERVICES	01 2190 591 001 008	3,974.00	
2020-11 STMT	11/30/2020		DISTANCE LEARN CONSORTIUM	01 2510 530 000 000	747.00	

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Checking Account: 01		GENERAL FUND 01-101				
2020-11STMT	11/30/2020	INTERNET E-RATE CONSORTIUM	01 2510 530 000 000		450.00	
2020-11STMT	11/30/2020	NEVA	01 2510 530 000 000		708.33	
2020-11STMT.	11/30/2020	MERIDIAN TUITION - ESU-SECONDARY	01 1200 561 001 003		3,534.30	
2020-11STMT.	11/30/2020	SUPERVISION OF PROGRAMS - ESU ML	01 1200 591 003 005		655.84	
2020-11STMT.	11/30/2020	PK 3-5 INSTRUCTIONAL PRESCHOOL	01 1291 591 003 000		759.00	
2020-11STMT.	11/30/2020	SUPERVISION PK 3-5 INSTRUCTIONAL PRESCHO	01 1291 591 003 000		60.72	
2020-11STMT.	11/30/2020	SPED INSTRUCTION AGES 0-2	01 1292 591 003 000		540.27	
2020-11STMT.	11/30/2020	SPED SUPERVISION AGES 0-2	01 1292 591 003 005		43.22	
2020-11STMT.	11/30/2020	PSYCH ASSESSMENT HS - ESU	01 2141 591 001 001		5,925.72	
2020-11STMT.	11/30/2020	PSYCH COUNSELING HS - ESU	01 2141 591 001 002		937.82	
2020-11STMT.	11/30/2020	PSYCH ASSESSMENT ML - ESU	01 2141 591 003 001		515.28	
2020-11STMT.	11/30/2020	PSYCH COUNSELING ML - ESU	01 2141 591 003 002		724.68	
2020-11STMT.	11/30/2020	SPEECH HS - ESU	01 2151 591 001 003		176.66	
2020-11STMT.	11/30/2020	SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005		14.13	
2020-11STMT.	11/30/2020	OT HS - ESU	01 2161 591 001 000		1,618.20	
2020-11STMT.	11/30/2020	SUPERVISION - OT HS - ESU	01 2161 591 001 005		129.46	
2020-11STMT.	11/30/2020	OT ML - ESU	01 2161 591 003 000		5,623.20	
2020-11STMT.	11/30/2020	OT ML - ESU-SUPERVISION	01 2161 591 003 005		449.86	
2020-11STMT.	11/30/2020	OT AGES 3-5	01 2162 591 003 000		45.00	
2020-11STMT.	11/30/2020	SUPERVISON OF OT SERVICE 3-5	01 2162 591 003 005		3.60	
2020-11STMT.	11/30/2020	OT AGES 0-2	01 2163 591 003 000		180.00	
2020-11STMT.	11/30/2020	SUPERVISION - OT AGES 0-2	01 2163 591 003 005		14.40	
2020-11STMT.	11/30/2020	SUPERVISION ELEMENTARY LOW VISION	01 2181 591 003 000		3.24	
2020-11STMT.	11/30/2020	VISUALLY IMPAIRED/SERVICES ML - ESU	01 2181 591 003 000		40.50	
2020-11STMT.	11/30/2020	SPED INSERVICE	01 2190 591 003 004		94.50	
Check Number: 59435	Check Type: Check	Check Date: 12/14/2020	Vendor: FIRSTNATIO	FIRST NATIONAL CAPITAL MARKETS, INC.	Check Total: 3,000.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
PAYMENT 1 OF 5	11/04/2020		BUDGET CONSULTING PAYMENT 1 OF 5	01 2510 330 000 000	3,000.00	
Check Number: 59436	Check Type: Check	Check Date: 12/14/2020	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total: 171.36	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
445151	11/02/2020	9152	Welding supplies	01 1100 610 001 044	46.69	
446100	11/17/2020	9152	Welding supplies	01 1100 610 001 044	22.43	
446311	11/19/2020	9152	Welding supplies	01 1100 610 001 044	33.98	
446432	11/23/2020	9152	Welding supplies	01 1100 610 001 044	68.26	
Check Number: 59437	Check Type: Check	Check Date: 12/14/2020	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total: 4,065.51	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2020-10-31	11/30/2020		FUEL	01 2710 626 000 000	4,065.51	

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Checking Account: 01

GENERAL FUND 01-101

Check Number: 59438 Check Type: Check Check Date: 12/14/2020 Vendor: GRANITETEL GRANITE TELECOMMUNICATIONS Check Total: 2,330.14

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
497492285	09/01/2020		TELEPHONE SERVICE 09.01.20-09.30.20	01 2510 530 000 000	328.49
498441740	10/01/2020		TELEPHONE SERVICES 10.01.20-10.30.20	01 2510 530 000 000	325.00
502847038	10/01/2020		TELEPHONE SERVICES 10.01.20-10.30.20	01 2510 530 000 000	311.57
506046913	11/30/2020		NOVEMBER STATEMENT	01 2510 530 000 000	336.00
506046916	11/30/2020		NOVEMBER STATEMENT	01 2510 530 000 000	720.00
506046931	09/01/2020		TELEPHONE SERVICES 09.01.20-09.30.20	01 2510 530 000 000	309.08

Check Number: 59439 Check Type: Check Check Date: 12/14/2020 Vendor: HOMETOWNH HOMETOWN HARDWARE Check Total: 663.99

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
494308	10/29/2020	9153	General supplies	01 1100 610 001 044	83.96
494334	10/29/2020	9396	Corner Braces, sneeze guard repair, lunc	01 2610 610 001 000	13.58
494384	10/30/2020	9153	General supplies	01 1100 610 001 044	14.45
494809	11/05/2020	9343	Ball valve, 2", sprinkler system, main f	01 2610 610 001 000	84.99
494813	11/05/2020	9338	S340E-20R RECEPTACLE COVER SINGLE GANG G	01 2230 610 000 000	9.96
494813	11/05/2020	9338	S100WHE-R RECEPTACLE OUTLET 1/2 KO WHT	01 2230 610 000 000	21.96
494813	11/05/2020	9338	GE7000 SILICONE II PAINTABLE WH 10.1OZ	01 2230 610 000 000	8.99
494860	11/05/2020		EQUIPMENT	01 2610 610 001 000	26.99
494927	11/06/2020	9353	38603 SPEED CUT AUGER SET 3 PC	01 2230 733 000 000	18.99
494927	11/06/2020	9353	MISC. NUTS, BOLTS AND SCREWS	01 2230 733 000 000	6.60
494942	11/06/2020	9352	86940 Drill Bit Mason Sonic 5/8X6	01 2230 733 000 000	14.99
495054	11/09/2020	9351	PVC cement, 1/4 pint	01 2610 610 000 000	4.99
495054	11/09/2020	9351	Bumper pad, 12pk.	01 2610 610 001 000	5.99
495054	11/09/2020	9351	Glides, self leveling, 4pk.	01 2610 610 001 000	4.99
495506	11/16/2020	9382	Fluorescent bulbs, 40 watt, T12, 4'	01 2610 610 003 000	59.80
495546	11/17/2020	9372	Faucet, kitchen	01 2620 720 003 000	250.00
495666	11/18/2020	9379	Clamp connector, 3/4", wifi install	01 2620 720 003 000	2.49
495666	11/18/2020	9379	Corner brace, 2.94X1.5, door repair, mod	01 2620 720 003 000	4.29
496005	11/24/2020	9391	Vacuum belts, 2pk.	01 2610 610 003 000	12.99
496005	11/24/2020	9391	Vacuum bags, 10pk.	01 2610 610 003 000	12.99

Check Number: 59440 Check Type: Check Check Date: 12/14/2020 Vendor: BLUFFSFACI IDEAL/BLUFFS FACILITY SOLUTIONS Check Total: 2,762.47

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
409166	06/10/2020		PAD-BROWN STRIPPING	01 2610 610 001 000	142.92
409166	06/10/2020		STRIDE NEUTRAL CLEANER	01 2610 610 001 000	125.22
409166	06/10/2020		SHIPPING/HANDLING	01 2610 610 001 000	3.00
413478-c	12/02/2020	9092	Hand soap, 6/cs.	01 2610 610 003 000	(26.23)
414406	09/01/2020		LINER38X58	01 2610 610 003 000	(107.86)
416029-2	12/02/2020	9245	shipping and handling	01 2610 610 001 000	3.00
416790-1	10/09/2020	9279	Malodor dry neutralizer, cs.	01 2610 610 003 000	94.80

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
416790-2	10/09/2020	9279	RTU Consume, qt. 12/cs.	01 2610 610 003 000	61.03	
416790-C	12/02/2020	9279	Malodor dry neutralizer, cs.	01 2610 610 003 000	(63.46)	
417620	10/23/2020	9313	Shipping/Handling	01 2610 610 003 000	3.00	
417620	10/23/2020	9313	Brush, bowl	01 2610 610 003 000	4.21	
417620	10/23/2020	9313	DMQ, gal. 4/cs.	01 2610 610 003 000	56.32	
417620	10/23/2020	9313	Consume Bio Bowl, qt. 12/cs.	01 2610 610 003 000	63.46	
417620-1	12/02/2020	9313	Lysol, 12/cs.	01 2610 610 003 000	76.71	
417622	10/23/2020		HEPACIDE II RETURN	01 2610 610 003 000	(36.46)	
417628-1	10/23/2020	9314	Disinfecting wipes, 6/120	01 2610 610 001 000	80.82	
417628-1	10/23/2020	9314	Consume Eco-Lyze, gal. 4/cs	01 2610 610 001 000	87.67	
417628-2	11/30/2020	9314	Lysol, 12/cs	01 2610 610 001 000	76.71	
417987	10/28/2020		BAG SPLITTING	01 2610 610 003 000	(43.54)	
418569	11/06/2020	9345	Hang Tag, 12/cs.	01 2610 610 001 000	30.26	
418569	11/06/2020	9345	Eco Air, 30 day air freshener, 6/box	01 2610 610 001 000	87.30	
418569	11/06/2020	9345	DMQ, gal. 4/cs.	01 2610 610 001 000	56.32	
418569	11/06/2020	9345	Shipping/Handling	01 2610 610 001 000	3.00	
418570	11/06/2020	9346	Symmetry hand sanitizer, gal. 4/cs.	01 2710 890 000 000	205.00	
418570	11/06/2020	9346	Shipping/Handling	01 2710 890 000 000	3.00	
419396	11/19/2020	9381	Liners, 40X46, black 45 gal. 2 mil. 100c	01 2610 610 003 000	198.20	
419396	11/19/2020	9381	Husky 1230 spray disinfectant, 12/cs	01 2610 610 003 000	84.18	
419396	11/19/2020	9381	RTU Consume, qt. 12/cs.	01 2610 610 003 000	122.06	
419396	11/19/2020	9381	Shipping/Handling	01 2610 610 003 000	3.00	
419396	11/19/2020	9381	Kutol hand soap, EZ foam, 6/cs.	01 2610 610 003 000	290.52	
419396	11/19/2020	9381	Paper towel, 800' roll, 12/cs.	01 2610 610 003 000	374.85	
419396	11/19/2020	9381	T.T. 865 sheets, 36/cs	01 2610 610 003 000	141.62	
419396	11/19/2020	9381	Liners, 46X50, black, 60 gal. 2 mil. 100	01 2610 610 003 000	174.16	
419455	11/20/2020	9383	Paper towel 600' rolls, 8/cs	01 2610 610 001 000	253.64	
419455	11/20/2020	9383	Symmetry lotion soap, 1250ml bags, 6/cs.	01 2610 610 001 000	131.04	
419455	11/20/2020	9383	Shipping/Handling	01 2610 610 001 000	3.00	
Check Number: 59441	Check Type: Check	Check Date: 12/14/2020	Vendor: IMPEROSOLU	IMPERO SOLUTIONS, INC	Check Total: 2,600.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10001557	10/22/2020	9213	Impero EdPro SaaS Device License	01 2230 735 000 000	2,600.00	
Check Number: 59442	Check Type: Check	Check Date: 12/14/2020	Vendor: INSIGHTPUB	INSIGHT PUBLIC SECTOR, INC.	Check Total: 325.99	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1100783966	11/04/2020	9328	Crucial MX500 - solid state drive - 2 TB	01 2230 733 000 000	208.23	
1100783966	11/04/2020	9328	HyperX Impact - DDR4 - 32 GB: 2 x 16 GB	01 2230 733 000 000	117.76	
Check Number: 59443	Check Type: Check	Check Date: 12/14/2020	Vendor: JWPEPPERSO	J.W. PEPPER & SON INC.	Check Total: 336.99	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
363024633/363027478	10/20/2020	9281	Concert music for jr. high band	01 1100 610 001 030	291.99	
363024633/363027478	10/20/2020	9281	Concert music for high school band	01 1100 610 001 030	39.00	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
363024633/363027478	10/20/2020	9281	Concert music for high school band	01 1100 610 001 030	6.00	
Check Number: 59444	Check Type: Check	Check Date: 12/14/2020	Vendor: KIMBALLLUN	KIMBALL LUNCH PROGRAM	Check Total:	741.77
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
LUNCH INVOICES-NOV	12/14/2020		COFFEE SUPLIES HS	01 2290 890 001 000	43.67	
LUNCH INVOICES-NOV	12/14/2020		COFFEE SUPPLIES ML	01 2290 890 003 000	19.35	
LUNCH INVOICES-NOV	12/14/2020		HS SUPERVISON MEALS	01 2570 291 001 000	210.15	
LUNCH INVOICES-NOV	12/14/2020		ML SUPERVSION MEALS	01 2570 291 003 000	326.10	
LUNCH INVOICES-NOV	12/14/2020		HS SUBSTITUTE MEALS	01 2570 293 001 000	75.00	
LUNCH INVOICES-NOV	12/14/2020		ML SUBSTITUTE MEALS	01 2570 293 003 000	67.50	
Check Number: 59445	Check Type: Check	Check Date: 12/14/2020	Vendor: KIMBALLPLU	BRIAN WILLIAMS	Check Total:	212.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5151	11/09/2020	9366	Winterize stadium, pump antifreeze into	01 2620 340 001 000	212.50	
Check Number: 59446	Check Type: Check	Check Date: 12/14/2020	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total:	1,096.41
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
55-13-203	12/08/2020		REPAIR 1993 CHEVY TRUCK	01 2710 610 000 000	1,096.41	
Check Number: 59447	Check Type: Check	Check Date: 12/14/2020	Vendor: KSBSCOHOOLL	KSB SCHOOL LAW	Check Total:	500.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8697	08/31/2020		WTC ACTIVITY CONFERENCE	01 2330 317 000 000	500.00	
Check Number: 59448	Check Type: Check	Check Date: 12/14/2020	Vendor: LARSENSJEW	LARSENS JEWELRY STORE	Check Total:	78.63
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
11/02/2020	11/02/2020		VOGEL RETIREMENT CLOCK	01 2320 890 000 000	78.63	
Check Number: 59449	Check Type: Check	Check Date: 12/14/2020	Vendor: LIBRARYSTO	THE LIBRARY STORE, INC	Check Total:	140.93
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
477218	11/11/2020	9348	Mending Tissue	01 2220 610 003 000	14.95	
477218	11/11/2020	9348	Book repair glue	01 2220 610 003 000	7.50	
477218	11/11/2020	9348	Cover Laminate	01 2220 610 003 000	37.46	
477218	11/11/2020	9348	Cover Laminate	01 2220 610 003 000	11.20	
477218	11/11/2020	9348	Book repair tape	01 2220 610 003 000	20.15	
477218	11/11/2020	9348	Glue Brush 1/2"	01 2220 610 003 000	2.63	
477218	11/11/2020	9348	Label Protectors	01 2220 610 003 000	29.91	
477218	11/11/2020	9348	Glue Brush 3/4"	01 2220 610 003 000	2.87	
477218	11/11/2020	9348	SHIPPING	01 2220 610 003 000	14.26	
Check Number: 59450	Check Type: Check	Check Date: 12/14/2020	Vendor: MENARDS	MENARDS - SCOTTSBLUFF	Check Total:	126.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
22446	11/07/2020	8619	General Materials for Spring projects	01 1100 610 001 044	126.31	
Check Number: 59451	Check Type: Check	Check Date: 12/14/2020	Vendor: MIDAMERIC	MID-AMERICA RESEARCH CHEMICAL	Check Total:	270.68
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0717121-IN	11/06/2020	9333	Heavy duty drain cleaner, qts. 12/cs.	01 2610 610 001 000	127.00	
0717121-IN	11/06/2020	9333	Ring-B-Gone, qts. 12/cs.	01 2610 610 001 000	114.00	
0717121-IN	11/06/2020	9333	SHIPPING/HANDLING	01 2610 610 001 000	29.68	
Check Number: 59452	Check Type: Check	Check Date: 12/14/2020	Vendor: MILLERJESS	JESSICA MILLER	Check Total:	335.95
QTR #1 MILEAGE	11/02/2020		QTR #1 MILEAGE	01 2710 332 000 000	335.95	
Check Number: 59453	Check Type: Check	Check Date: 12/14/2020	Vendor: NASCO	NASCO	Check Total:	16.75
957094	11/30/2020	9129	Sodium hydroxide	01 1100 610 000 000	5.25	
957094	11/30/2020	9129	Masgnesium ribbon	01 1160 610 000 000	11.50	
Check Number: 59454	Check Type: Check	Check Date: 12/14/2020	Vendor: VIAEROWIRE	NE COLORADO CELLULAR, INC	Check Total:	265.50
2020-10 IN-0002	12/30/2020		HOT SPOTS	01 2510 530 000 000	265.50	
Check Number: 59455	Check Type: Check	Check Date: 12/14/2020	Vendor: NCSA	NE COUNCIL OF SCHOOL ADMINISTRATORS	Check Total:	165.00
2020-LEGISLATIVE PRE	12/02/2020		LEGISLATIVE PREVIEW 2020	01 1100 330 000 000	75.00	
READER STATE CONF	11/17/2020	9369	State Principal conference	01 2410 810 003 000	90.00	
Check Number: 59456	Check Type: Check	Check Date: 12/14/2020	Vendor: NEBRASKACO	NEBRASKA COFFEE	Check Total:	266.00
000002	11/06/2020		HS PARENT/TEACHER CONFERENCE	01 2410 890 001 000	133.00	
000002	11/06/2020		ML PARENT/TEACHER CONFERENCE	01 2410 890 003 000	133.00	
Check Number: 59457	Check Type: Check	Check Date: 12/14/2020	Vendor: WESTERNNEO	WESTERN NEBRASKA OBSERVER	Check Total:	345.94
693720	11/05/2020		CLASS DISPLAY AD- ROUTE DRIVERS	01 2310 540 000 000	25.50	
693802	11/12/2020		CLASS DISPLAY AD- ROUTE DRIVERS	01 2310 540 000 000	25.50	
693907	11/19/2020		CLASS DISPLAY AD- ASST COOK WANTED	01 2310 540 000 000	34.00	
693928	11/19/2020		LEGAL NOTICE BOARD MINUTES	01 2310 540 000 000	193.53	
694002	11/26/2020		CLASS DISPLAY AD- ASST COOK WANTED	01 2310 540 000 000	34.00	
694003	11/26/2020		CLASS DISPLAY- ROUTE DRIVERS WANTED	01 2310 540 000 000	25.50	
694081	12/03/2020		MEETING NOTICE	01 2310 540 000 000	7.91	
Check Number: 59458	Check Type: Check	Check Date: 12/14/2020	Vendor: WILLIAMVMA	WILLIAM V. MACGILL & CO	Check Total:	66.71
IN0743873	11/25/2002	9273	DISPOSABLE WASH CLOTHES	01 2130 610 000 000	30.99	
IN0743873	11/25/2002	9273	PAIR OF UNDERARM CUSHIONS	01 2130 610 000 000	11.70	
IN0743873	11/25/2002	9273	PAIR OF TIPS FOR ALUMINUM CRUTHES	01 2130 610 000 000	11.07	
IN0743873	11/25/2002	9273	SHIPPING	01 2130 610 000 000	12.95	

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
59459	Check	12/14/2020	CAPITALBUS	CAPITAL BUSINESS SYSTEMS, INC.	1,514.04
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
28229415	11/20/2020		LEASE EQUIPMENT	01 1100 610 000 000	1,514.04
59460	Check	12/07/2020	CARDSERVI	CARD SERVICES	1,704.15
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
111-5373641-5306647	11/17/2020	9371	Sennheiser MZQ2-ew Microphone clip for M	01 2230 650 000 000	51.17
112-1877273-6573065	11/16/2020		OFFICE SUPPLIES	01 2510 610 000 000	42.56
112-4915231-37777846	11/09/2020	9336	mask lanyards	01 1100 610 003 013	45.85
112-92225377-969043	11/16/2020		OFFIC SUPPLIES	01 2510 610 000 000	23.37
113-0577064-8219403	11/06/2020	9335	Hammermill Laser Glossy Copy Paper	01 2410 610 001 000	13.98
113-5157697-3693057	11/17/2020	9349	Wireless Mouse	01 1100 733 001 000	24.99
114-0299050-0218625	12/09/2020	9299	Silverware Set	01 1100 733 001 040	129.95
114-0299050-0218625	12/09/2020	9299	Kitchen Timer	01 1100 733 001 042	9.96
114-0299050-0218625	12/09/2020	9299	Kitchen Flour Sack Towels	01 1100 733 001 042	14.49
114-0299050-0218625	12/09/2020	9299	Dish Towels	01 1100 733 001 042	16.98
114-0299050-0218625	12/09/2020	9299	Dishclothes	01 1100 733 001 042	9.99
114-0299050-0218625	12/09/2020	9299	Melamine Dishware Sets	01 1100 733 001 042	184.36
114-0299050-0218625	12/09/2020	9299	Stapula 4 piece set	01 1100 733 001 042	19.88
114-0299050-0218625	12/09/2020	9299	Silicon Tongs Set of 6	01 1100 733 001 042	17.99
114-0299050-0218625	12/09/2020	9299	Silicon Tongs Mine Set of 5	01 1100 733 001 042	13.99
2405522N8RDQ5382B	11/06/2020	9357	Gift cards for Quarterly winning ranch	01 2410 610 001 000	230.00
2413746nmejapgfet	11/19/2020		SNACKS FOR COLLEGE RECRUIT	01 1100 890 001 000	19.97
75435	11/05/2020	9359	WSUS Automated Maintenance – Single or U	01 2230 735 000 000	60.00
915215	11/12/2020	9238	HP LaserJet Pro P1606dn Toner Cartridges	01 2230 610 000 000	296.11
915215	11/12/2020	9238	Standard Ground - No Rush	01 2230 610 000 000	5.95
BLUE RIBBON MEMB	11/17/2020		BLUE RIBBON SCHOOLS MEMBERSHIP	01 2410 810 003 000	199.00
CONFERENCE-SOPER	11/17/2020		CONFERENCE SOPER	01 2410 810 003 000	90.00
PRIME MEMBERSHIP	11/15/2020		PRIME MEMBERSHIP ANNUAL FEE	01 1100 890 001 000	119.00
21					
PRIME VIDEO	11/24/2020		MEDIA VIDEO	01 2220 890 001 000	3.99
TABOR FLOWERS	12/08/2020		FLOWERS FOR TABOR	01 2310 890 000 000	60.62

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 94,168.14

Detail Check Register

Checking Account: 02

DEPRECIATION FUND 02-101

Check Number: 1224	Check Type: Check	Check Date: 12/14/2020	Vendor: DIVISIONOF	DIVISION OF NARVA ENTERPRISES	Check Total:	5,865.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
38835	11/30/2020	9380	3Aed's	02 2900 733 000 000	5,865.00	

*Denotes Expensed Invoice Item

Checking Account ID: 02

Total without Voids: 5,865.00

Detail Check Register

Checking Account: 05

ACTIVITY FUND 05-101

4275	11/12/2020	NEW SCRIPTS 2020	05 2900 610 001 215	20.20
94452833	12/08/2020	NATIONAL ANTHEM	05 2900 610 001 199	115.32
94452833	12/08/2020	NATIONAL ANTHEM	05 2900 610 001 199	115.32

*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 1,744.37

Detail Check Register

Checking Account: 06		SCHOOL NUTRITUION FUND 06-101					Check Total:	9,860.05
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
12684215	11/05/2020		ML SUPPLIES	06 3100 610 003 000	104.45			
12684215	11/05/2020		ML FOOD	06 3100 630 003 000	1,617.39			
12684484	11/05/2020		ML SUPPLIES	06 3100 610 003 000	65.55			
12684484	11/05/2020		ML FOOD	06 3100 630 003 000	675.39			
12693231	11/12/2020		ML SUPPLIES	06 3100 610 003 000	124.50			
12693231	11/12/2020		DISTRICT FOOD	06 3100 630 000 000	19.35			
12693231	11/12/2020		ML FOOD	06 3100 630 003 000	1,741.20			
12693310	11/12/2020		DISTRICT FOOD	06 3100 630 000 000	13.44			
12693310	11/12/2020		HS FOOD	06 3100 630 001 000	586.00			
12701638	11/19/2020		ML FOOD	06 3100 630 003 000	786.73			
12701667	11/19/2020		HS FOOD	06 3100 630 001 000	291.96			
12705794	11/23/2020		ML SUPPLIES	06 3100 610 003 000	55.10			
12705794	11/23/2020		ML FOOD	06 3100 630 003 000	236.87			
12712933	11/30/2020		SUPPLIES	06 3100 610 001 000	51.25			
12712933	11/30/2020		FOOD	06 3100 630 001 000	1,395.35			
12712947	11/30/2020		ML SUPPLIES	06 3100 610 003 000	209.95			
12712947	11/30/2020		ML FOOD	06 3100 630 003 000	1,885.57			
Check Number: 5847 Check Type: Check Check Date: 12/14/2020 Vendor: CASHWADIST CASH-WA DISTRIBUTING							Check Total:	9,860.05
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
3482458	11/19/2020		PEST ELMINIATION	06 3100 890 003 000	119.92			
Check Number: 5848 Check Type: Check Check Date: 12/14/2020 Vendor: ECOLAB ECOLAB							Check Total:	119.92
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
1711267	11/03/2020		ML MILK	06 3100 630 003 000	238.77			
1711268	11/03/2020		HS MILK	06 3100 630 001 000	153.45			
1711314	11/06/2020		ML MILK	06 3100 630 003 000	306.95			
1711363	11/10/2020		ML MILK	06 3100 630 003 000	308.96			
1711364	11/10/2020		HS MILK	06 3100 630 001 000	119.41			
1711415	11/13/2020		ML MILK	06 3100 630 003 000	375.13			
1711416	11/13/2020		HS MILK	06 3100 630 001 000	17.05			
1711455	11/17/2020		ML MILK	06 3100 630 003 000	136.41			
1711456	11/17/2020		HS MILK CREDIT	06 3100 630 001 000	(34.09)			
1711457	11/17/2020		HS MILK	06 3100 630 001 000	170.54			
1711512	11/20/2020		ML MILK	06 3100 630 003 000	204.64			
1711549	11/24/2020		ML MILK	06 3100 630 003 000	204.64			
1711550	11/24/2020		HS MILK CREDIT	06 3100 630 001 000	(34.09)			
1711551	11/24/2020		HS MILK	06 3100 630 001 000	85.23			
Check Number: 5849 Check Type: Check Check Date: 12/14/2020 Vendor: HILANDDAIR HILAND DAIRY FOODS COMPANY, LLC							Check Total:	2,253.00
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
1711551	11/24/2020		HS MILK	06 3100 630 001 000	85.23			
Check Number: 5850 Check Type: Check Check Date: 12/14/2020 Vendor: USFOODSGRA US FOODS - GRAND ISLAND							Check Total:	3,252.67
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			

Checking Account: 06

SCHOOL NUTRITUION FUND 06-101

4565232	11/05/2020	ML SUPPLIES	06 3100 610 003 000	63.78
4565232	11/05/2020	ML FOOD	06 3100 630 003 000	905.39
4565236	11/05/2020	HS FOOD	06 3100 630 001 000	340.03
4684817	11/12/2020	ML SUPPLIES	06 3100 610 003 000	11.74
4684817	11/12/2020	ML FOOD	06 3100 630 003 000	767.01
4684818	11/11/2020	DISTRICT FOOD	06 3100 630 000 000	30.23
4684818	11/11/2020	HS FOOD	06 3100 630 001 000	266.52
4806752	11/19/2000	ML SUPPLIES	06 3100 610 003 000	26.98
4806752	11/19/2000	ML FOOD	06 3100 630 003 000	472.08
4806753	11/19/2020	HS SUPPLIES	06 3100 610 001 000	97.20
4806753	11/19/2020	HS FOOD	06 3100 630 001 000	271.71

*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 15,485.64

Detail Check Register

Checking Account: 08

BUILDING FUND 08-101

Check Number: 1479	Check Type: Check	Check Date: 12/14/2020	Vendor: VALLEYSTEE	VALLEY STEEL AND WIRE CO	Check Total:	355.10
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
7590-001	10/28/2020	9320	4 x 10 sheet aluminum	08 4700 720 000 000	355.10	

*Denotes Expensed Invoice Item

Checking Account ID: 08

Total without Voids: 355.10

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	(122.78)	0.00	0.00	0.00	(122.78)
05 704 0100	ATHLETIC FUND	(14,851.53)	487.89	0.00	0.00	(15,339.42)
05 704 0101	ACTIVITY TICKETS	3,468.40	0.00	0.00	0.00	3,468.40
05 704 0109	UNIFORMS	(530.90)	0.00	0.00	0.00	(530.90)
05 704 0110	FB GATE RECEIPTS	5,660.00	0.00	0.00	0.00	5,660.00
05 704 0111	FB OFFICIALS	(5,144.20)	0.00	0.00	0.00	(5,144.20)
05 704 0112	FB TRAVEL	(258.00)	0.00	0.00	0.00	(258.00)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(5,291.40)	0.00	0.00	0.00	(5,291.40)
05 704 0120	VB GATE RECEIPTS	5,681.76	0.00	0.00	0.00	5,681.76
05 704 0121	VB OFFICIALS	(3,907.00)	0.00	0.00	0.00	(3,907.00)
05 704 0122	VB TRAVEL	(51.96)	0.00	0.00	0.00	(51.96)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(1,206.95)	0.00	0.00	0.00	(1,206.95)
05 704 0130	XC ENTRY FEES	370.00	0.00	0.00	0.00	370.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(235.40)	0.00	0.00	0.00	(235.40)
05 704 0137	CHEERLEADING TRAVEL	(1,093.80)	0.00	0.00	0.00	(1,093.80)
05 704 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	(1,019.55)	0.00	0.00	0.00	(1,019.55)
05 704 0140	BBB/GBB GATE RECEIPTS	5,269.10	0.00	0.00	0.00	5,269.10
05 704 0141	BBB/GBB OFFICIALS	(6,019.00)	651.96	0.00	0.00	(6,670.96)
05 704 0142	BBB TRAVEL	(161.00)	0.00	0.00	0.00	(161.00)
05 704 0143	BBB SUPPLIES/EQUIP/MISC	(319.74)	0.00	0.00	0.00	(319.74)
05 704 0147	GBB TRAVEL	(161.00)	0.00	0.00	0.00	(161.00)
05 704 0148	GBB SUPPLIES/EQUIP/MISC	(1,701.04)	0.00	0.00	0.00	(1,701.04)
05 704 0150	WR GATE RECEIPTS	176.00	0.00	0.00	0.00	176.00
05 704 0151	WR OFFICIALS	(900.00)	0.00	0.00	0.00	(900.00)
05 704 0152	WR TRAVEL	(1,579.00)	0.00	0.00	0.00	(1,579.00)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(1,773.04)	0.00	0.00	0.00	(1,773.04)
05 704 0163	TR SUPPLIES/EQUIP/MISC	(1,296.62)	0.00	0.00	0.00	(1,296.62)
05 704 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	(894.28)	0.00	0.00	0.00	(894.28)
05 704 0176	GIRLS GOLF ENTRY FEES	(1,218.75)	0.00	0.00	0.00	(1,218.75)
05 704 0177	GIRLS GOLF TRAVEL	(676.00)	0.00	0.00	0.00	(676.00)
05 704 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(775.70)	0.00	0.00	0.00	(775.70)
05 704 0180	JH FOOTBALL	15.10	0.00	0.00	0.00	15.10
05 704 0181	JH VOLLEYBALL	512.01	0.00	0.00	0.00	512.01
05 704 0182	JH BASKETBALL	427.25	0.00	0.00	0.00	427.25
05 704 0183	JH WRESTLING	(409.75)	0.00	0.00	0.00	(409.75)
05 704 0184	JH TRACK	(392.14)	0.00	0.00	0.00	(392.14)
05 704 0198	RANDOM DRUG TESTING	(2,054.64)	0.00	0.00	0.00	(2,054.64)
05 704 0199	STATE/NATIONAL EXPENSES	(7,438.00)	230.64	0.00	0.00	(7,668.64)

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0201	TRANSFER ACCOUNT	(5.10)	0.00	0.00	0.00	(5.10)
05 704 0202	YEARBOOK	(568.88)	0.00	0.00	0.00	(568.88)
05 704 0203	VO AG PROJECT MATERIALS	(695.00)	0.00	0.00	0.00	(695.00)
05 704 0204	AG EQUIPMENT FUND	500.00	0.00	0.00	0.00	500.00
05 704 0205	FFA PLASMACAM FUND	3,838.33	0.00	0.00	0.00	3,838.33
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	1,854.55	0.00	0.00	0.00	1,854.55
05 704 0208	FACILITY USE	430.00	0.00	0.00	0.00	430.00
05 704 0209	POP FUND	(76.80)	0.00	0.00	0.00	(76.80)
05 704 0210	PADLOCK DEPOSITS	781.41	0.00	0.00	0.00	781.41
05 704 0211	BOOK FINES/FEES	2,005.01	0.00	0.00	0.00	2,005.01
05 704 0215	SPEECH	(1,640.70)	20.20	0.00	0.00	(1,660.90)
05 704 0216	WORLD STRIDES TRIP FUND	12.38	0.00	0.00	0.00	12.38
05 704 0218	HS STUDENT COUNCIL	(1,052.52)	0.00	0.00	0.00	(1,052.52)
05 704 0219	NATIONAL HONOR SOCIETY	(440.25)	0.00	0.00	0.00	(440.25)
05 704 0220	WOODSHOP PROJECTS	579.63	51.70	0.00	0.00	527.93
05 704 0222	BACKPACK FOOD PROGRAM	520.16	0.00	0.00	0.00	520.16
05 704 0225	ONE ACTS	(765.68)	0.00	0.00	0.00	(765.68)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0240	PALS MENTORING	1,446.08	0.00	0.00	0.00	1,446.08
05 704 0245	HEALTH & WELLNESS FUND	3,463.67	0.00	0.00	0.00	3,463.67
05 704 0250	DISTRICT PROJECT FUND	8,230.19	0.00	0.00	0.00	8,230.19
05 704 0255	SANTA'S ELVES DONATION FUND	62.20	0.00	0.00	0.00	62.20
05 704 0260	HS QUIZ BOWL	0.00	75.90	0.00	0.00	(75.90)
05 704 0265	JH QUIZ BOWL	1,065.06	0.00	0.00	0.00	1,065.06
05 704 0270	O'BRIEN READING CABINET	941.31	0.00	0.00	0.00	941.31
05 704 0316	CLASS OF 2016	608.32	0.00	0.00	0.00	608.32
05 704 0317	CLASS OF 2017	1,509.60	0.00	0.00	0.00	1,509.60
05 704 0318	CLASS OF 2018	1,090.49	0.00	0.00	0.00	1,090.49
05 704 0319	CLASS OF 2019	162.52	0.00	0.00	0.00	162.52
05 704 0320	CLASS OF 2020	28.68	0.00	0.00	0.00	28.68
05 704 0321	CLASS OF 2021	3,550.03	5.58	0.00	0.00	3,544.45
05 704 0322	CLASS OF 2022	1,551.60	218.50	0.00	0.00	1,333.10
05 704 0323	CLASS OF 2023	460.00	0.00	0.00	0.00	460.00
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	15,171.78	0.00	0.00	0.00	15,171.78
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	121.85	0.00	0.00	0.00	121.85
05 704 0420	GRADE ACTIVITY SPECIAL EDUCATION	323.63	0.00	0.00	0.00	323.63
05 704 0450	JANICEK STOCK MARKET FUNDRAISER	650.10	0.00	0.00	0.00	650.10

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0500	HS MISCELLANEOUS FUND	19,119.75	0.00	0.00	0.00	19,119.75
05 704 0501	HS HONOR ROLL CERTIFICATES	(253.30)	2.00	0.00	0.00	(255.30)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	15,204.15	0.00	0.00	0.00	15,204.15
05 704 0601	BAND ACTIVITY	555.42	0.00	0.00	0.00	555.42
05 704 0602	SCHOOL INSTRUMENT & REPAIRS	2,487.37	0.00	0.00	0.00	2,487.37
05 704 0603	CHORUS	487.14	0.00	0.00	0.00	487.14
05 704 0605	MUSICAL PRODUCTIONS	2,195.15	0.00	0.00	0.00	2,195.15
05 704 0606	SHOW CHOIR UNIFORMS	501.12	0.00	0.00	0.00	501.12
05 704 0607	ELEM SHOW CHOIR	326.74	0.00	0.00	0.00	326.74
05 704 0701	FFA FUND	12,501.90	0.00	0.00	0.00	12,501.90
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	5,294.45	0.00	0.00	0.00	5,294.45
05 704 0707	INTERACT CLUB	767.92	0.00	0.00	0.00	767.92
05 704 0709	JH STUDENT COUNCIL	696.71	0.00	0.00	0.00	696.71
05 704 0711	HS STUCO FUNDRAISER	1,675.74	0.00	0.00	0.00	1,675.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	254.00	0.00	0.00	0.00	254.00
05 704 0715	XC FUNDRAISING	276.35	0.00	0.00	0.00	276.35
05 704 0717	BOYS GOLF FUNDRAISING	12.34	0.00	0.00	0.00	12.34
05 704 0719	GIRLS GOLF FUNDRAISING	449.97	0.00	0.00	0.00	449.97
05 704 0721	FB FUNDRAISING	154.81	0.00	0.00	0.00	154.81
05 704 0723	VOLLEYBALL FUNDRAISING	4,104.43	0.00	0.00	0.00	4,104.43
05 704 0725	BBB FUNDRAISING	(6.60)	0.00	0.00	0.00	(6.60)
05 704 0727	GBB FUNDRAISING	754.16	0.00	0.00	0.00	754.16
05 704 0729	WRESTLING FUNDRAISING	624.41	0.00	0.00	0.00	624.41
05 704 0731	TRACK FUNDRAISING	884.46	0.00	0.00	0.00	884.46
05 704 0737	SPORTSMANSHIP FUND	202.73	0.00	0.00	0.00	202.73
05 704 0739	STAND	1,216.54	0.00	0.00	0.00	1,216.54
05 704 0741	ART CLASS PROJECTS	689.24	0.00	0.00	0.00	689.24
05 704 0743	MATH CLUB	16.86	0.00	0.00	0.00	16.86
05 704 0745	SCIENCE CLUB	2.54	0.00	0.00	0.00	2.54
05 704 0747	MITCHELL SCIENCE GRANT	294.35	0.00	0.00	0.00	294.35
05 704 0749	SPANISH CLUB	68.79	0.00	0.00	0.00	68.79
05 704 0751	7-12 RESOURCE RM FUNDRAISING	64.00	0.00	0.00	0.00	64.00
05 704 0753	SPEECH FUNDRAISING	2,211.70	0.00	0.00	0.00	2,211.70
05 704 0755	ONE ACT FUNDRAISING	3,537.79	0.00	0.00	0.00	3,537.79
05 704 0757	LONGHORNS COMMITTED	2,287.14	0.00	0.00	0.00	2,287.14
05 704 0759	CIVICS FUNDRAISER	618.99	0.00	0.00	0.00	618.99
05 704 0761	KIMBALL PREVENTION COALITION	1,030.12	0.00	0.00	0.00	1,030.12

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2020 - 12/2020

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0999	SCHOLARSHIP FUND	266,322.33	0.00	0.00	0.00	266,322.33
Fund Total: 05		354,240.32	1,744.37	0.00	0.00	352,495.95

BOARD BUDGET REPORT OF EXPENSES

Object #	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget	
01	GENERAL FUND								
000	AMT ABSORB UNUSED BUDGET AUTH	0.00	0.00	1,368,197.00	0.00	0.00	0.00	1,676,535.72	0.00
105	EXECUTIVE ADMINISTRATION SALARIES	9,166.67	27,500.01	160,680.00	17.11	11,666.67	35,000.01	156,000.00	22.44
110	SALARIES NON-INSTRUCTIONAL	34,483.74	104,108.48	419,210.00	24.83	33,123.56	109,255.95	438,000.00	24.94
111	SALARIES TEACHERS/PROF STAFF	199,237.05	588,625.55	2,693,847.10	21.85	209,044.57	627,298.15	2,542,570.00	24.67
112	SALARIES PARAS	31,573.08	81,784.37	335,975.05	24.34	28,414.65	67,883.44	321,335.00	21.13
114	SALARIES DIRECTOR	2,201.63	6,617.76	18,797.50	35.21	2,137.50	6,787.50	18,250.00	37.19
116	SALARIES PROFESSIONAL NON-CERTIFIED	13,273.88	39,620.98	177,675.00	22.30	14,141.34	42,424.02	172,500.00	24.59
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	SUBSTITUTES PARAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	9,253.31	22,911.90	62,830.00	36.47	4,500.00	10,523.51	61,000.00	17.25
126	SUBSTITUTES SALARIES - PROFESSIONAL	0.00	0.00	1,545.00	0.00	0.00	0.00	1,500.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	51.99	223.53	3,500.00	6.39	167.61	440.31	3,500.00	12.58
132	OVERTIME PARAS	0.22	0.22	1,500.00	0.01	386.10	778.60	0.00	0.00
150	ADDITIONAL COMP NON-INSTRUCTIONAL	2,323.75	2,323.75	15,450.00	15.04	2,532.13	2,620.39	15,000.00	17.47
151	ADDITIONAL COMP TEACHERS/PROF STAFF	16,278.14	41,001.72	159,650.00	25.68	11,548.48	42,932.94	155,000.00	27.70
152	ADDITIONAL COMP PARAS	232.38	697.14	5,150.00	13.54	194.15	582.45	5,000.00	11.65
210	GROUP INSURANCE NON-INSTRUCTIONAL	7,179.25	21,464.75	85,886.55	24.99	6,530.93	18,255.79	83,385.00	21.89
211	GROUP INSURANCE TEACHERS/PROF STAFF	57,892.69	167,629.20	822,164.00	20.39	53,665.27	157,969.82	741,300.00	21.31
212	GROUP INSURANCE PARAS	1,667.64	3,367.79	599.55	561.72	176.22	528.65	485.00	109.00
214	GROUP INSURANCE DIRECTOR	0.00	0.00	5.00	0.00	0.00	2.90	0.00	0.00
215	GROUP INSURANCE SUPERINTENDENT	1,657.13	4,971.39	20,260.83	24.54	2.90	8.70	35.00	24.86
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	5,854.93	17,564.79	53,663.00	32.73	4,087.27	12,261.81	52,100.00	23.54
220	SOCIAL SECURITY NON-INSTRUCTIONAL	2,604.69	7,287.30	35,744.16	20.39	2,530.79	8,046.28	34,704.50	23.19
221	SOCIAL SECURITY TEACHERS/PROF STAFF	15,928.75	46,542.98	206,141.82	22.58	16,374.85	49,766.11	194,806.61	25.55
222	SOCIAL SECURITY PARAS	2,362.51	5,996.35	25,319.61	23.68	2,079.59	4,954.89	24,582.12	20.16
223	SOCIAL SECURITY SUB TEACHERS	707.90	1,752.81	4,806.51	36.47	344.27	805.09	4,666.50	17.25
224	SOCIAL SECURITY DIRECTOR	168.42	502.85	1,438.01	34.97	163.52	519.26	1,396.13	37.19
225	SOCIAL SECURITY SUPERINTENDENT	697.14	2,091.42	12,292.02	17.01	881.65	2,655.53	11,934.00	22.25
226	SOCIAL SECURITY PROFESSIONAL/NONCERTIFIE	986.67	2,944.66	13,592.14	21.66	1,058.14	3,178.98	13,196.25	24.09
230	RETIREMENT NON-INSTRUCTIONAL	3,742.99	10,333.76	44,612.70	23.16	3,306.13	10,706.81	43,314.77	24.72
231	RETIREMENT TEACHERS/PROF STAFF	21,288.20	61,403.88	265,008.36	23.17	21,563.10	65,949.23	250,018.31	26.38
232	RETIREMENT PARAS	2,804.25	7,081.45	31,980.86	22.14	2,864.06	6,839.82	31,049.38	22.03
234	RETIREMENT DIRECTOR	0.00	0.00	1,856.78	0.00	0.00	0.00	1,802.70	0.00
235	RETIREMENT SUPERINTENDENT	905.47	2,716.41	15,871.65	17.11	1,152.41	3,457.23	15,409.37	22.44
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,311.16	3,743.77	17,550.39	21.33	1,396.86	4,190.58	17,039.20	24.59
237	INCREASED RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239	EARLY RETIREMENT	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	6,989.00	11,330.00	61.69	0.00	10,161.00	11,000.00	92.37
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	18,305.00	16,000.00	114.41	0.00	11,001.00	16,000.00	68.76
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	320.76	962.28	2,454.00	39.21	199.90	599.70	2,400.00	24.99
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	2,956.95	8,870.85	42,246.50	21.00	2,176.08	6,528.24	38,500.00	16.96
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	1,236.00	0.00	94.95	284.85	1,200.00	23.74
291	OTHER BENEFITS TEACHERS/PROF STAFF	628.40	1,521.75	10,500.00	14.49	1,134.59	3,871.48	10,000.00	38.71
293	OTHER BENEFITS SUBSTITUTES	114.75	289.50	1,000.00	28.95	0.00	0.00	1,000.00	0.00
315	AUDIT	0.00	0.00	27,000.00	0.00	0.00	0.00	22,000.00	0.00
317	LEGAL SERVICES	450.00	1,698.00	30,000.00	5.66	9,269.50	10,756.15	20,000.00	53.78
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	0.00	2,987.50	11,824.00	30.72	664.76	4,481.14	11,300.00	39.66
332	MILEAGE TO PARENTS	0.00	0.00	11,000.00	0.00	0.00	330.60	6,000.00	5.51
340	OTHER PROFESSIONAL SERVICES	11,981.29	31,031.10	31,750.00	111.04	2,028.13	25,105.14	31,750.00	79.07
382	REIMBURSIBLE DISTANCE LEARNING	232.49	697.47	8,000.00	8.72	229.32	687.96	6,000.00	11.47
410	WATER AND SEWER	2,414.89	8,810.78	30,000.00	29.37	2,025.40	8,010.79	26,000.00	30.81
420	CLEANING SERVICES	0.00	0.00	22,196.00	0.00	0.00	0.00	0.00	0.00
490	ASBESTOS ABATEMENT	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
520	INSURANCE OTHER THAN EMPLOYEE BENEFITS	(38,920.18)	38,757.82	65,000.00	59.63	0.00	59,317.00	65,000.00	91.26

BOARD BUDGET REPORT OF EXPENSES

Object #	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
521	FIDELITY BOND PREMIUMS	0.00	0.00	250.00	0.00	0.00	250.00	0.00
530	TELEPHONE	1,773.13	4,951.45	36,000.00	13.75	2,705.14	8,918.98	24.77
531	POSTAGE	0.00	97.35	5,000.00	3.25	0.00	5,000.00	0.00
540	ADVERTISING AND PRINTING	361.75	2,046.90	6,500.00	31.49	160.88	1,738.89	28.98
561	TUITION PAID TO OTHER DISTRICTS	0.00	0.00	47,600.00	0.00	4,712.40	12,941.12	27.19
569	TUITION OTHER (OUT OF STATE)	0.00	0.00	10,000.00	0.00	0.00	570.00	5.70
580	TRAVEL EXPENSE AND MILEAGE	0.00	780.54	53,650.00	2.91	1,845.67	8,514.19	17.32
591	ESU - MIPS CLERICAL	0.00	1,681.04	225,135.00	0.75	17,335.08	31,629.48	14.54
610	SUPPLIES	15,538.60	48,675.79	266,949.91	46.10	9,565.95	27,303.32	11.75
621	NATURAL GAS	10,406.36	30,067.47	207,000.00	14.53	10,819.98	28,145.34	13.60
626	GAS AND OIL	4,644.49	5,044.16	50,000.00	10.19	4,023.41	10,582.29	23.00
640	TEXTBOOKS	426.31	29,679.26	88,050.00	38.75	837.13	1,423.43	1.62
642	AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	WEB/CLOUD BASED SOFTWARE	9,900.00	10,485.00	0.00	0.00	0.00	0.00	0.00
650	SUPPLIES-TECHNOLOGY RELATED	407.73	2,536.59	63,825.00	5.87	2,000.00	3,340.50	11.80
720	BUILDINGS AND IMPROVEMENTS	4,693.66	17,372.82	20,000.00	118.26	72.02	9,237.35	46.19
732	VEHICLE ACQUISITION	0.00	0.00	200,000.00	0.00	0.00	200,000.00	0.00
733	FURNITURE AND EQUIPMENT	3,153.17	7,651.58	98,300.00	12.79	845.33	3,408.57	3.47
734	COMPUTER EQUIPMENT (HARDWARE)	(50.00)	14,603.23	7,500.00	225.03	3,149.67	4,303.57	86.07
735	COMPUTER SOFTWARE	2,475.00	11,271.01	24,000.00	52.55	5,722.92	8,430.75	39.21
805	DEBT SERVICE (CLEAN HARBORS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
807	REVALUATION OF TAXABLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	0.00	2,580.00	18,750.00	15.84	485.00	3,647.00	22.44
890	OTHER MISC OBJECTS	5,818.83	7,578.26	68,350.00	13.50	1,355.52	7,497.98	11.66
912	TRANSFERS TO LUNCH FROM GEN FD	0.00	15,000.00	175,000.00	8.57	0.00	0.00	0.00
913	TRANSFERS TO ACTIVITY ACCOUNTS	0.00	0.00	75,000.00	0.00	0.00	75,000.00	0.00
01	GENERAL FUND	485,564.01	1,615,834.47	9,212,197.00	18.70	519,493.45	1,609,392.56	17.92
02	DEPRECIATION FUND							
450	CONSTRUCTION SERVICES	0.00	0.00	400,000.00	0.00	0.00	11,545.14	2.27
610	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	FURNITURE AND EQUIPMENT	0.00	1,607.12	126,975.00	1.26	17,040.02	45,510.02	22.20
02	DEPRECIATION FUND	0.00	1,607.12	526,975.00	0.30	17,040.02	57,055.16	7.99
05	ACTIVITIES							
610	SUPPLIES	11,878.53	35,624.52	424,145.00	13.01	9,308.05	57,113.15	14.99
05	ACTIVITIES	11,878.53	35,624.52	424,145.00	13.01	9,308.05	57,113.15	14.99
06	SCHOOL NUTRITION							
110	SALARIES NON-INSTRUCTIONAL	8,942.70	26,490.32	124,630.00	21.26	9,649.00	27,120.07	22.41
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.00	0.00	100.00	0.00	0.00	0.00	0.00
210	GROUP INSURANCE NON-INSTRUCTIONAL	643.60	2,003.80	8,471.75	23.65	683.00	2,049.00	24.91
211	GROUP INSURANCE TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY NON-INSTRUCTIONAL	680.33	1,913.78	9,534.21	20.07	719.44	2,022.48	21.85
221	SOCIAL SECURITY TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	780.67	2,173.63	12,310.70	17.66	873.45	2,477.46	20.73
231	RETIREMENT TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	3,000.00	0.00	0.00	5,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	0.00	4,000.00	0.00	0.00	3,821.00	95.53
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	5,000.00	0.00	0.00	10,000.00	0.00
610	SUPPLIES	1,497.02	3,551.76	11,000.00	32.29	900.20	2,868.58	26.08
630	FOOD	21,127.04	52,191.27	162,241.35	32.17	18,300.51	53,390.41	31.41
733	FURNITURE AND EQUIPMENT	0.00	0.00	3,000.00	0.00	5.98	145.98	2.92
890	OTHER MISC OBJECTS	119.92	239.84	1,000.00	23.98	22.60	68.69	6.87
06	SCHOOL NUTRITION	33,791.28	88,564.40	345,788.01	25.61	31,154.18	93,963.67	26.25
08	SPECIAL BUILDING FUND							
720	BUILDINGS AND IMPROVEMENTS	0.00	0.00	669,241.00	0.00	88,645.00	189,381.25	34.42
733	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00	545.00	545.00	0.00
08	SPECIAL BUILDING FUND	0.00	0.00	669,241.00	0.00	89,190.00	189,926.25	34.52
Grand Total:	531,233.82	1,741,630.51	11,178,346.01	16.72	666,185.70	2,007,450.79	10,983,326.23	18.28

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
01	GENERAL FUND								
01 1100	PROPERTY TAXES	102,700.04	2,055,177.52	5,780,000.00	35.56	94,240.16	2,008,406.33	5,868,977.73	34.22
01 1115	CARLINE TAXES	0.00	0.00	40,000.00	0.00	0.00	4,686.29	35,000.00	13.39
01 1125	MOTOR VEHICLE TAXES	16,700.55	61,018.09	27,000.00	225.99	22,033.85	62,658.32	250,000.00	25.06
01 1140	PROP TAX PENALTIES & INTEREST	0.00	4,971.44	20,000.00	24.86	3,499.37	7,635.09	20,000.00	38.18
01 1311	DRIVER EDUCATION FEES	0.00	8,011.93	0.00	0.00	0.00	0.00	2,500.00	0.00
01 1510	INTEREST	909.97	2,081.17	10,000.00	20.81	530.22	2,213.08	7,500.00	29.51
01 1911	LOCAL LICENSE FEES AND COURT FINES	0.00	0.00	6,000.00	0.00	0.00	1,970.00	2,500.00	78.80
01 1921	POLICE COURT FINES	0.00	0.00	1,000.00	0.00	210.00	328.50	1,500.00	21.90
01 1951	MISC REVENUE OTHER SCHOOL DIST	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
01 1960	ABSORB UNUSED BUDGET AUTHORITY	0.00	0.00	267,594.00	0.00	0.00	0.00	322,014.41	0.00
01 1990	OTHER LOCAL REVENUE	0.00	1,885.00	500.00	377.00	220.37	305.90	1,000.00	30.59
01 2110	COUNTY FINES & LICENSE FEES	5,366.23	17,006.74	70,000.00	24.30	4,798.97	23,354.77	50,000.00	46.71
01 3110	STATE AID EDUCATION	5,170.95	20,663.77	51,439.00	40.17	9,108.00	9,108.00	45,540.00	20.00
01 3120	STATE AID - SPED	0.00	0.00	315,000.00	0.00	0.00	0.00	250,000.00	0.00
01 3125	SPED SCHOOL AGE TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3130	HOMESTEAD ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	(1,325.82)	0.00	0.00	0.00	0.00	0.00	0.00
01 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	65,000.00	0.00	0.00	0.00	0.00	0.00
01 3134	PERS PROP PUB SERV AND RR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3180	PRO RATA MOTOR VEHICLE	1,501.34	1,501.34	8,000.00	18.77	1,603.88	1,603.88	10,000.00	16.04
01 3400	STATE APPORTIONMENT	0.00	0.00	65,000.00	0.00	0.00	0.00	50,000.00	0.00
01 3512	DISTRICT ED INCENTIVE	0.00	0.00	10,000.00	0.00	0.00	5,071.14	4,564.00	111.11
01 3535	HIGH ABILITY LEARNERS	0.00	0.00	10,000.00	0.00	4,618.00	4,618.00	4,000.00	115.45
01 3570	STATE GRANT: TEACHER EVALUATION 2017	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	1,500.00	0.00	0.00	35.15	0.00	0.00
01 4105	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4310	REAP - US DEPT OF ED	0.00	0.00	42,000.00	0.00	0.00	0.00	40,000.00	0.00
01 4505	TITLE I	0.00	0.00	90,000.00	0.00	89,413.00	89,413.00	85,000.00	105.19
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01 4509	TITLE II, PART A	0.00	0.00	20,000.00	0.00	18,263.00	18,263.00	15,000.00	121.75
01 4512	IDEA PART B BASE ALLOCATION	0.00	0.00	55,000.00	0.00	0.00	0.00	50,000.00	0.00
01 4516	IDEA BASE 3-5	0.00	0.00	6,000.00	0.00	0.00	0.00	5,000.00	0.00
01 4519	IDEA PART B	0.00	0.00	64,000.00	0.00	0.00	0.00	60,000.00	0.00
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	5,000.00	0.00	0.00	0.00	1,500.00	0.00
01 4530	PBIS - OTHER FEDERAL REVENUES	0.00	0.00	1,000.00	0.00	0.00	0.00	20,000.00	0.00
01 4531	AFTERSCHOOL-TITLE IV, PART B	0.00	0.00	10,000.00	0.00	0.00	0.00	60,500.00	0.00
01 4708	MEDICAID RECEIPTS/M.I.P.S	0.00	0.00	0.00	0.00	0.00	0.00	490.00	0.00
01 4709	MECCA TECH MONIES	3,970.52	3,970.52	25,000.00	15.88	9,534.30	9,534.30	10,000.00	95.34
01 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
01 9000	Non Program Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>136,319.60</u>	<u>2,174,961.70</u>	<u>7,501,033.00</u>	<u>29.00</u>	<u>258,073.12</u>	<u>2,249,204.75</u>	<u>7,277,586.14</u>	<u>30.91</u>
01	GFNFRAI FUND	<u>136,319.60</u>	<u>2,174,961.70</u>	<u>7,501,033.00</u>	<u>29.00</u>	<u>258,073.12</u>	<u>2,249,204.75</u>	<u>7,277,586.14</u>	<u>30.91</u>
02	DEPRECIATION FUND								
02 1510	INTEREST ON LOCAL REV RECEIPTS	162.85	636.42	0.00	0.00	242.71	837.79	5,000.00	16.76
02 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
		<u>162.85</u>	<u>636.42</u>	<u>200,000.00</u>	<u>0.32</u>	<u>242.71</u>	<u>837.79</u>	<u>205,000.00</u>	<u>0.41</u>
02	DEPRECIATION FUND	<u>162.85</u>	<u>636.42</u>	<u>200,000.00</u>	<u>0.32</u>	<u>242.71</u>	<u>837.79</u>	<u>205,000.00</u>	<u>0.41</u>
05	ACTIVITIES								
05 1710 0100	ATHLETIC FUND	0.00	2,473.65	25,000.00	9.89	203.46	963.97	25,000.00	3.86
05 1710 0101	ACTIVITY TICKETS	0.00	1,818.40	4,000.00	45.46	0.00	1,650.00	3,000.00	55.00
05 1710 0109	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0110	FB GATE RECEIPTS	0.00	2,944.00	4,000.00	73.60	0.00	2,716.00	3,500.00	77.60

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0218									
05 1710 0219	NATIONAL HONOR SOCIETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0220	WOODSHOP PROJECTS	565.00	681.00	0.00	0.00	146.10	5,051.09	2,000.00	252.55
05 1710 0222	BACKPACK FOOD PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0225	ONE ACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0235	THE RANCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0255	SANTA'S ELVES DONATION FUND	0.00	0.00	15,000.00	0.00	0.00	0.00	1,500.00	0.00
05 1710 0260	HS QUIZ BOWL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0265	JH QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	250.00	500.00	50.00
05 1710 0270	O'BRIEN READING CABINET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0313	CLASS OF 2013	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1710 0317	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0318	CLASS OF 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0319	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0320	CLASS OF 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0321	CLASS OF 2021	0.00	0.00	2,500.00	0.00	0.00	6,001.41	16,000.00	37.51
05 1710 0322	CLASS OF 2022	7.50	3,865.69	20,000.00	19.33	0.00	0.00	2,500.00	0.00
05 1710 0323	CLASS OF 2023	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1710 0400	GRADE ACTIVITY MISCELLANEOUS	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
05 1710 0450	JANICEK STOCK MARKET FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0500	HS MISCELLANEOUS FUND	0.00	870.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0502	HS INTEREST EARNED ON ACCOUNT	10.73	32.25	500.00	6.45	34.82	128.48	500.00	25.70
05 1710 0601	BAND ACTIVITY	0.00	0.00	1,500.00	0.00	16.00	537.65	1,500.00	35.84
05 1710 0602	SCHOOL INSTRUMENT & REPAIRS	0.00	0.00	1,500.00	0.00	0.00	50.00	1,500.00	3.33
05 1710 0603	CHORUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0606	SHOW CHOIR UNIFORMS	0.00	0.00	5,000.00	0.00	1,082.00	5,221.00	5,000.00	104.42
05 1710 0607	ELEM SHOW CHOIR	0.00	367.00	800.00	45.88	0.00	500.00	750.00	66.67
05 1710 0701	FFA FUND	0.00	3,524.40	18,000.00	19.58	0.00	635.00	18,000.00	3.53
05 1710 0703	JH CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0705	CHEERLEADING FUNDRAISING	0.00	0.00	25,000.00	0.00	965.00	2,460.00	25,000.00	9.84
05 1710 0707	INTERACT CLUB	0.00	0.00	2,500.00	0.00	1,296.95	1,802.45	2,500.00	72.10
05 1710 0709	JH STUDENT COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0711	HS STUCO FUNDRAISER	0.00	0.00	2,000.00	0.00	0.00	158.00	2,000.00	7.90
05 1710 0713	NATIONAL HONOR SOCIETY FUNDRAISER	0.00	0.00	350.00	0.00	0.00	0.00	350.00	0.00
05 1710 0715	XC FUNDRAISING	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0717	BOYS GOLF FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1710 0719	GIRLS GOLF FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	1,539.03	1,000.00	153.90

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1710 0721	FB FUNDRAISING	336.00	336.00	2,000.00	16.80	0.00	0.00	2,000.00	0.00
05 1710 0723	VOLLEYBALL FUND	195.08	9,781.08	5,000.00	195.62	0.00	11,233.60	5,000.00	224.67
05 1710 0725	BBB FUNDRAISING	0.00	0.00	500.00	0.00	800.00	800.00	500.00	160.00
05 1710 0727	GBB FUNDRAISING	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
05 1710 0729	WRESTLING FUNDRAISING	0.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00
05 1710 0731	TRACK FUNDRAISING	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
05 1710 0739	STAND	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0741	ART CLASS PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0743	MATH CLUB	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
05 1710 0745	SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0753	SPEECH FUNDRAISING	513.67	1,496.74	250.00	598.70	0.00	0.00	250.00	0.00
05 1710 0755	ONE ACT FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1710 0757	LONGHORNS COMMITTED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0759	CIVICS FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0761	KIMBALL PREVENTION COALITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0762	EDUCATION QUEST	(122.78)	(122.78)	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0999	SCHOLARSHIP INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00
		<u>1,711.20</u>	<u>33,424.19</u>	<u>268,500.00</u>	<u>12.45</u>	<u>6,092.03</u>	<u>48,857.39</u>	<u>171,150.00</u>	<u>28.55</u>
05	ACTIVITIES	1,711.20	33,424.19	268,500.00	12.45	6,092.03	48,857.39	171,150.00	28.55
06	SCHOOL NUTRITION								
06 1611	STUDENT LUNCHES	4,125.97	13,915.77	77,750.00	17.90	6,044.00	24,990.30	75,000.00	33.32
06 1612	STUDENT BREAKFASTS	0.00	0.00	9,000.00	0.00	798.25	2,601.55	8,000.00	32.52
06 1613	SPECIAL MILK PROGRAM	0.00	0.00	500.00	0.00	26.60	78.90	500.00	15.78
06 1620	FOOD PROGRAM ADULT RECEIPTS	0.00	0.00	37,750.00	0.00	4,163.95	12,135.60	35,000.00	34.67
06 1990	OTHER LOCAL RECEIPTS	11,000.00	11,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	0.00	30,538.81	130,000.00	23.49	9,164.63	39,658.92	150,000.00	26.44
06 3990	OTHER STATE RECEIPTS	28,022.12	28,022.12	0.00	0.00	0.00	0.00	0.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
06 5200	TRANSFERS FROM OTHER FUNDS	0.00	15,000.00	5,000.00	300.00	0.00	0.00	88,433.64	0.00
		<u>43,148.09</u>	<u>98,476.70</u>	<u>261,000.00</u>	<u>37.73</u>	<u>20,197.43</u>	<u>79,465.27</u>	<u>357,933.64</u>	<u>22.20</u>
06	SCHOOL NUTRITION	43,148.09	98,476.70	261,000.00	37.73	20,197.43	79,465.27	357,933.64	22.20
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAXES	2,494.11	51,889.70	105,730.00	49.08	2,416.65	51,503.06	148,500.00	34.68
08 1115	CARLINE TAXES	0.00	0.00	0.00	0.00	0.00	120.17	900.00	13.35
08 1140	PROP TAXES PENALTIES & INTEREST	104.72	197.40	0.00	0.00	89.76	198.64	500.00	39.73
08 1510	INTEREST ON LOCAL REV RECEIPTS	346.22	1,007.97	0.00	0.00	330.61	1,214.32	5,000.00	24.29
08 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	1,280.00	0.00	0.00	0.00	2,500.00	0.00	0.00
08 3130	HOMESTEAD ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3134	PERS PROP PUB SERV & RR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	37.99	240.71	0.00	0.00	41.13	41.13	250.00	16.45
		<u>2,983.04</u>	<u>54,615.78</u>	<u>105,730.00</u>	<u>51.66</u>	<u>2,878.15</u>	<u>55,577.32</u>	<u>155,150.00</u>	<u>35.82</u>

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
08	SPECIAL BUILDING FUND	2,983.04	54,615.78	105,730.00	51.66	2,878.15	55,577.32	155,150.00	35.82
Grand Total:		184,324.78	2,362,114.79	8,336,263.00	28.34	287,483.44	2,433,942.52	8,166,819.78	29.80



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 South Nadine Street
Kimball, NE 69145

Mr. Trevor Anderson, Superintendent (308) 235-2188
Carmela Graves, Business Manager Fax (308) 235-3269

December 14, 2020

Treasurer's report is as follows:

	2020	2019
Amount received from County Treasurer	126,268.16	126,386.23
Bank Balance November 30, 2020	160,045.11	147,635.76
Savings Account General F November 30, 2020	1,374,452.05	684,072.39
Depreciation Fund November 30, 2020	274,083.47	345,845.09
Building Fund November 30, 2020	583,123.63	444,956.86
Total Available Funds	2,517,972.42	1,748,896.33
Payroll Gross	315,956.25	313,017.68
Amount of Bills	92,463.99	99,000.95
Blue Cross Blue Shield/HSA Pmt/UNUM Life	75,470.96	70,765.71
Nebraska School Retirement	29,759.90	31,002.67
FirsTier Bank (FICA)	23,294.20	23,157.67
Total Amount of Expenses	536,945.30	536,944.68
Balance Remaining after Expenses	1,981,027.12	1,211,951.65

Monthly Finance Report to the Board

Dec-20

**Reconciled Balances as of NOVEMBER 30, 2020		
(Balance on Books)		
	2019-2020	2020-2021
General - Checking	\$ 147,635.76	\$ 160,045.11
General - Savings	\$ 684,072.39	\$ 1,374,452.05
Depreciation	\$ 345,845.09	\$ 274,083.47
Activity	\$ 123,088.03	\$ 80,517.85
Nutrition	\$ 8,412.00	\$ 54,183.63
Spec Building	\$ 444,956.86	\$ 583,123.63
FUNDS TOTAL	\$ 1,754,010.13	\$ 2,526,405.74

DECEMBER GF EXPENDITURES		
	2019-2020	2020-2021
GF Bills Payable	\$ 77,214.15	\$ 92,463.99
GF Payroll	\$ 435,334.42	\$ 431,576.33
(including Ins, RET & Tax)	\$ 512,548.57	\$ 524,040.32
November Revenue		
Beginning Cash		\$ 108,704.93
GF Transfer		\$ 550,000.00
State Aid - TEEOSA		\$ 5,170.95
MECCA MONEY		\$ 3,970.52
Kimball County		\$ 126,268.16
Interest		\$ 909.97
Total Month Available		\$ 795,024.53

Three Year Comparison			
GF Revenue	2018-2019	2019-2020	2020-2021
September	\$ 1,674,716.17	\$ 1,620,676.61	\$ 1,867,146.19
October	\$ 328,608.83	\$ 370,455.02	\$ 171,495.91
November	\$ 87,288.07	\$ 258,073.12	\$ 136,319.60
December	\$ 136,608.94	\$ 167,672.61	
January	\$ 1,020,532.58	\$ 805,516.30	
February	\$ 428,411.11	\$ 400,889.47	
March	\$ 317,408.46	\$ 535,707.21	
April	\$ 174,383.25	\$ 239,416.68	
May	\$ 2,028,252.91	\$ 2,145,728.69	
June	\$ 373,908.45	\$ 362,631.27	
July	\$ 116,622.63	\$ 89,372.97	
August	\$ 96,551.91	\$ 364,814.36	
Running Total (YTD)	\$ 2,090,613.07	\$ 2,249,204.75	\$ 2,174,961.70
Total Revenue	\$ 6,783,293.31	\$ 7,360,954.31	\$ 2,174,961.70
Annual Budget	\$ 6,847,053.62	\$ 7,277,586.14	\$ 7,501,033.00
% of Bud Rec	99.07%	30.91%	29.00%

DECEMBER NUTRITION FUND		
	2019-2020	2020-2021
NF Bills Payable		15485.64
NF Payroll		8155.54
		23641.18
November Revenue		
Beginning Cash	19368.75	40699.35
Lunch Vanco Revenue		633.63
SFSP Lunch Claim		28022.12
Checks		3492.34
Share our Stregth Grant		11000
		83847.44

Three Year Comparison			
GF Expenditures	2018-2019	2019-2020	2020-2021
September	\$ 608,238.54	\$ 541,823.80	\$ 487,856.67
October	\$ 611,347.94	\$ 548,075.31	\$ 642,413.79
November	\$ 609,666.54	\$ 519,493.45	\$ 485,564.01
December	\$ 601,069.51	\$ 540,714.86	
January	\$ 583,030.03	\$ 676,424.14	
February	\$ 542,677.99	\$ 511,251.42	
March	\$ 559,945.08	\$ 526,225.98	
April	\$ 643,327.15	\$ 576,718.62	
May	\$ 616,555.11	\$ 514,281.03	
June	\$ 624,133.34	\$ 504,472.75	
July	\$ 518,298.84	\$ 460,962.76	
August	\$ 685,675.68	\$ 471,351.21	
Running Total (YTD)	\$ 1,829,253.02	\$ 1,609,392.56	\$ 1,615,834.47
Total Expenditures	\$ 7,203,965.75	\$ 6,391,795.33	\$ 1,615,834.47
	18-19	19-20	20-21
Annual Budget	\$ 8,906,874.00	\$ 8,622,972.83	\$ 8,980,315.56
% of Bud Spent	80.88%	74.13%	17.99%

JR/SR High School Principal Report – December 2020

- To date, we have had 537 referrals to Longhorn Time.
- Students and staff decorated the student center by ranches on November 24th. Everyone did a great job and the student center looks great!
- Due to the number of students and staff either quarantined or in isolation, it was decided that finals will be given online as an option. This week, students may take finals from home but may also take them in person, if they are able. Finals will be due by Friday, December 18th.

Mary Lynch Elementary School

December 14th, 2020

“Stronger Together”

Principal: Jamie Soper

Parent Meeting - November

This month our focus was assessment. We will not have a parent meeting in December 2020.

Wednesday- Professional Development

November 11th - Mr. Anderson educated the staff on the last board meeting. The Mary Lynch staff worked on remote learning in their classrooms.

November 18th - All core teachers participated in Beyond Textbooks training. Justin was on campus for a 3.5 hour training. The staff gained more knowledge on how to use this wonderful product. Mary Lynch has embraced the math calendar this semester and will begin working on their reading calendars in the spring. Mrs. Reader and I will be meeting to discuss our nonnegotiables for the 2nd semester before Christmas break

December 2nd - District Committees met today. Mary Lynch had PBIS, Professional Development Meeting and Health and Wellness Committee. With the time given on Wednesdays, the committees have been given time to work on their missions. They are more successful this year than they have ever been.

NWEA Testing - Mary Lynch will test the week of December 7th, 2020. We will distribute Swag Tags the week of January 4th for NWEA growth, attendance, and Honor Roll.

Family STEM Challenges - every other week on Friday

November 13th - Kindness Tower

December 4th - Snow Catapult

December 18th - Peppermint Tower

ELITE - After school program

We have hired ELITE staff to run the program in 2021. The directors met with the PBIS team to discuss details of behavior management.

We have 13 new students at Mary Lynch this month.

Current Enrollment

Prek - 27

Kindergarten - 41

First Grade - 22

Second Grade - 22

Third Grade - 30

Fourth Grade 21

Fifth Grade - 38

Sixth Grade - 27

Total - 228

December 2020 Superintendent Report

- CTE Civil Rights Compliance Review –

- Our school district was selected by the Nebraska Department of Education (NDE) to participate in a Civil Rights Compliance Review of our Career and Technical Education Programs for our 7-12 students. This review was conducted virtually this year, in lieu of on-site, due to COVID-19 concerns on November 23 and 24.
- The review consisted of interviews with 7-12 staff members from our Ag, FCS, and shop departments, as well as interviews with administration. In addition, pictures of the facility were shared with NDE staff to ensure compliance with ADA standards.
- We will receive our report within 30 days of the review and will have 60 days to respond with a voluntary compliance plan to any areas that are deemed to be needing improvement in our district.

- KPS School Operations Update –

- At the end of the 1st semester, the rise in COVID-19 cases at the 7-12 Jr/Sr High School necessitated a change in our operations for the students and staff. In lieu of requiring in-person finals during the week of December 14-18, finals were made optional and students are allowed to take the finals online from their homes. Students may still come throughout the regular school day if they should need assistance on their finals, assignments, or projects.
- Activities for 7-12 students have been postponed/ cancelled for this week (December 14-18). Practices will resume after the NSAA moratorium on December 28 with competitions scheduled to begin the week of January 4, 2021.
- Mary Lynch Elementary school has not been impacted nearly as much by COVID-19. Our plan is to finish up the first semester with in-person learning and a 1:00 PM dismissal on December 18.
- We will continue to offer meal service throughout the week of December 14-18 to students in grades 7-12. They may pick up meals at the east kitchen doors of the Jr/Sr High School from 11:00 AM – 1:00 PM. Also, students that are quarantined will continue to have the option of meal delivery from our local transit. Lastly, PreK-12 meals will continue to be offered free of charge the second semester as the grant has been extended for the entire 2020-21 school year.
- Looking ahead, we are planning on resuming regular in-person instruction at the 7-12 Jr/Sr High School and Mary Lynch Elementary school on January 4 to start the second semester. If anything would change, it will be communicated prior to that time.

**KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2020
AND
ACCOUNTANT'S OPINION THEREON**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Kimball Public Schools
Kimball Nebraska, 69145

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2020, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of

accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2019, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rauner & Associates P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 S. Nadine
Kimball, NE 69145

Trevor Anderson, Superintendent
Carmela Graves, Business Manager

(308) 235-2188
Fax (308) 235-3269

KIMBALL COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

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

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Kimball County Public Schools.

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 from business-type activities, which rely to a significant extent on fees and charges for support. The District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase,

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

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

- On the government-wide financial statements:
 - The District's total net position, as compared to the prior fiscal year, increased \$806,965 or a 28.12% increase. The increase was attributable to a decrease in personnel costs across the district.
 - During the year, the District's disbursements were \$806,965 less than the \$7,866,713 in current receipts.
- On the fund financial statements:
 - Ending fund balance increased from \$2,869,540 in fiscal year 2018-19 to \$3,676,505 in fiscal year 2019-20, an increase of \$806,965 or 28.12%.
 - In the General Fund, unassigned funds increased from \$1,824,472 in fiscal year 2018-19 to \$2,793,420 in fiscal year 2019-20, an increase of \$968,948 or 53.16%.
 - The total General Fund actual resources exceeded the budgeted resources in the amount of \$83,157. The General Fund actual expenditures were \$2,588,520 less than the budgeted expenditures.
 - The District's General Fund disbursements in fiscal year 2019-20 decreased from the prior year disbursements by \$817,856 to \$6,391,795 or 11.41%.
 - The certified taxable value for the District increased from \$571,400,546 to \$578,881,845, an increase of 1.31% (\$7,481,299) from the 2018-2019 certified value.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

- The following table illustrates the net position and changes in the net position for the District. The District's combined net position was \$3,676,505 on August 31, 2020. This was an increase of 28.12% from the prior year due to a decrease in personnel costs across the district.

Statement of School District's Net Position

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Assets			
Current Assets	\$ 3,676,505	\$ 2,869,540	28.12%
Total Assets	<u>\$ 3,676,505</u>	<u>\$ 2,869,540</u>	28.12%
Net Position			
Restricted	\$ 574,877	\$ 620,096	-7.29%
Unrestricted	3,101,628	2,249,444	37.88%
Total Net Position	<u>\$ 3,676,505</u>	<u>\$ 2,869,540</u>	28.12%

Changes in the School District's Net Position

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Receipts			
Program Receipts	\$ 965,594	\$ 814,662	18.53%
General Receipts:			
Property Taxes	5,901,805	5,489,151	7.52%
State Aid	45,540	42,094	8.19%
Other Local, County, & State Receipts	953,774	855,266	11.52%
Total Receipts	<u>7,866,713</u>	<u>7,201,173</u>	9.24%
Disbursements			
Instructional, & Support Services	4,386,577	4,944,937	-11.29%
Administrative & Business Services	723,746	778,651	-7.05%
Operation & Maintenance	1,042,008	1,141,564	-8.72%
Pupil Transportation	192,009	207,955	-7.67%
Federal Programs	393,362	354,897	10.84%
State Categorical Programs	1,936	13,809	-85.98%
Other	-	70,263	-100.00%
School Nutrition	320,110	310,371	3.14%
Total Disbursements	<u>7,059,748</u>	<u>7,822,447</u>	-9.75%
Increase in Net Position	806,965	(621,274)	-229.89%
Beginning Net Position	2,869,540	3,490,814	-17.80%
Ending Net Position	<u>\$ 3,676,505</u>	<u>\$ 2,869,540</u>	28.12%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$806,965. The increase in the overall net position as indicated in the table below is as follows. The fund balance of the General Fund increased by \$968,948 due to personnel costs decreasing across the district.

Fund	Beginning Balance 9/1/2019	Transfers	Receipts	Disbursements	Ending Balance 8/31/2020	Change in Fund Balance
General	\$ 1,824,472	\$ (45,000)	\$ 7,360,743	\$ 6,346,795	\$ 2,793,420	\$ 968,948
Depreciation	402,062	-	2,726	129,576	275,212	(126,850)
School Nutrition	22,910	45,000	285,196	320,110	32,996	10,086
Special Building	620,096	-	218,048	263,267	574,877	(45,219)
Total	<u>\$ 2,869,540</u>	<u>\$ -</u>	<u>\$ 7,866,713</u>	<u>\$ 7,059,748</u>	<u>\$ 3,676,505</u>	<u>\$ 806,965</u>

The largest single source of receipts for the District is property tax. In 2018-19, the District's assessed valuation was \$571,400,546. In 2019-20, it increased by \$7,481,299 (1.31%) to \$578,881,845.

The following table shows the property tax rates, by fund, for fiscal years 2018-19 and 2019-20, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and

cents per \$100 of valuation. For example, the District's total property tax on a \$100,000 property in 2019-20 would be \$1,050.

Fund	2019-20 Levy	2018-19 Levy	Levy Change	% Change
General	1.024088	1.023749	0.00034	0.03%
Special Bldg.	0.025912	0.026251	(0.00034)	-1.29%
Total Levy	1.050000	1.050000	-	0.00%

The following table illustrates the receipts and disbursements within the District's General Fund. The District's state aid recorded in the General Fund for 2018-19 was \$42,094 and for the 2019-20 year, it increased by \$3,446 or 8.19% to \$45,540.

	Year Ended 8/31/2020	% of Total	Year Ended 8/31/2019	% of Total
Receipts				
Property Tax	\$ 5,726,517	77.80%	\$ 5,317,956	78.40%
State Aid	45,540	0.62%	42,094	0.62%
Federal Receipts	292,596	3.98%	300,996	4.44%
Other Local, County, State, Receipts	1,296,090	17.61%	1,122,247	16.54%
Total Receipts	\$ 7,360,743	100.00%	\$ 6,783,293	100.00%
Disbursements				
Instruction & Instructional Support	\$ 4,386,577	68.63%	\$ 4,944,937	68.59%
Administration & Business Services	723,746	11.32%	778,651	10.80%
Operation & Maintenance	649,165	10.16%	694,139	9.63%
Transportation	192,009	3.00%	207,955	2.88%
Federal and State Programs	395,298	6.18%	368,706	5.11%
Other	-	0.00%	16,263	0.23%
Transfers	45,000	0.70%	199,000	2.76%
Total Disbursements	\$ 6,391,795	100.00%	\$ 7,209,651	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2019-20 fiscal year, the District's General Fund Cash Position increased by approximately \$968,948. The following table provides a detailed picture of the change in cash position:

	Final 2019-20 Budget	Year-End 2019-20 Actual	Difference
09/1/2019 Actual Beginning Balance	\$ 1,722,729	\$ 1,824,472	\$ 101,743
Receipts			
Property Taxes	5,868,978	5,726,517	(142,461)
State Aid	45,540	45,540	-
Other Local	642,014	310,026	(331,988)
County	50,000	66,799	16,799
Special Education	250,000	313,078	63,078
Other State	68,564	606,187	537,623
Federal Programs	352,490	292,596	(59,894)
Total Receipts	7,277,586	7,360,743	83,157
Expenditures	8,980,315	6,391,795	(2,588,520)
08/31/2020 Ending Balance	\$ 20,000	\$ 2,793,420	\$ 2,773,420

As detailed in the table, total actual receipts were \$83,157 more than budgeted receipts, and the budget of expenditures was under-spent by \$2,588,520. The discrepancy in revenues was due to lack of anticipated receipts in property tax credits and special education monies. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

OTHER INFORMATION

The Kimball Public Schools' student enrollment continues to show a decrease. The District is expecting a continued lack of equalization state aid due to the overall economy and the state aid formula. The School District will make an effort to maintain a responsible tax levy while building reserves in order to prepare for the future.

Due to the aging condition of the facilities and grounds of Kimball Public Schools, expenditures equal to or greater than annual receipts in the Depreciation Fund and Special Building Fund is anticipated

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Kimball Public Schools, 901 S. Nadine, Kimball, NE 69145. The district telephone number is (308) 235-2188, the fax number is (308) 235-3269, and the email address is tanderson@kpslonghorns.org.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT A

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

	<u>Governmental Activities</u>
	<u>2020</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,768,719
Cash with Fiscal Agent	1,907,786
Total Assets	<u>3,676,505</u>
NET POSITION	
Restricted for Building Improvements	574,877
Unrestricted	3,101,628
Total Net Position	<u>\$ 3,676,505</u>

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT B

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

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Net Position Governmental Activities
				2020
Governmental Activities:				
Instruction	\$ (3,188,506)	\$ -	\$ 30,375	\$ (3,158,131)
Special Education	(631,409)	-	304,932	(326,477)
Support Services - Students	(315,590)	-	-	(315,590)
Support Services - Instruction	(251,072)	-	-	(251,072)
Board of Education	(50,565)	-	-	(50,565)
Executive Administration	(256,383)	-	-	(256,383)
District Legal Services	(23,028)	-	-	(23,028)
Office of Principal	(349,955)	-	-	(349,955)
Central Services	(43,815)	-	-	(43,815)
Operation & Maintenance of Plant	(1,042,008)	-	54,500	(987,508)
Student Transportation	(192,009)	10,535	-	(181,474)
State Categorical Programs	(1,936)	-	4,618	2,682
Federal Programs	(393,362)	-	267,292	(126,070)
School Nutrition	(320,110)	91,003	194,193	(34,914)
Total Governmental Activities	\$ (7,059,748)	\$ 101,538	\$ 864,056	(6,094,154)
General Receipts:				
Taxes:				
Property				5,901,805
Motor Vehicle				255,912
State and County Shared Receipts, unrestricted				677,077
State Aid				45,540
Interest Income				13,439
Other				7,346
Total General Receipts				6,901,119
Change in Net Position				806,965
Net Position - Beginning				2,869,540
Net Position - Ending				\$ 3,676,505

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT C

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

August 31, 2020

	August 31, 2020				Total
	General Fund	Special Revenue Fund School Nutrition Fund	Capital Project Funds Depreciation Fund Special Building Fund		Major Governmental Funds
					2020
ASSETS					
Cash and Cash Equivalents	\$ 932,003	\$ 32,996	\$ 275,212	\$ 528,508	\$ 1,768,719
Cash With Fiscal Agent	1,861,417	-	-	46,369	1,907,786
Total Assets	\$ 2,793,420	\$ 32,996	\$ 275,212	\$ 574,877	\$ 3,676,505
FUND BALANCES					
Restricted for:					
Building Improvements	\$ -	\$ -	\$ -	\$ 574,877	\$ 574,877
Committed for:					
School Nutrition Activity	-	32,996	-	-	32,996
Capital Outlay	-	-	275,212	-	275,212
Unassigned	2,793,420	-	-	-	2,793,420
Total Fund Balances	\$ 2,793,420	\$ 32,996	\$ 275,212	\$ 574,877	\$ 3,676,505

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT D

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

FOR THE YEAR ENDED AUGUST 31, 2020

	General Fund	Special Revenue Fund	Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Depreciation Fund	Special Building Fund	2020
RECEIPTS					
Local Sources	\$ 6,036,543	\$ 62,213	\$ 2,726	\$ 204,268	\$ 6,305,750
County Sources	66,799	-	-	-	66,799
State Sources	964,805	1,461	-	13,780	980,046
Federal Sources	292,596	192,732	-	-	485,328
Other	-	28,790	-	-	28,790
Total Receipts	<u>7,360,743</u>	<u>285,196</u>	<u>2,726</u>	<u>218,048</u>	<u>7,866,713</u>
DISBURSEMENTS					
Instruction	3,188,506	-	-	-	3,188,506
Special Education	631,409	-	-	-	631,409
Support Services - Students	315,590	-	-	-	315,590
Support Services - Instruction	251,072	-	-	-	251,072
Board of Education	50,565	-	-	-	50,565
Executive Administration	256,383	-	-	-	256,383
District Legal Services	23,028	-	-	-	23,028
Office of Principal	349,955	-	-	-	349,955
Central Services	43,815	-	-	-	43,815
Operation & Maintenance of Plant	649,165	-	129,576	263,267	1,042,008
Student Transportation	192,009	-	-	-	192,009
State Categorical Programs	1,936	-	-	-	1,936
Federal Programs	393,362	-	-	-	393,362
School Nutrition	-	320,110	-	-	320,110
Total Disbursements	<u>6,346,795</u>	<u>320,110</u>	<u>129,576</u>	<u>263,267</u>	<u>7,059,748</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	1,013,948	(34,914)	(126,850)	(45,219)	806,965
OTHER FINANCING SOURCES (USES)					
Transfers In	-	45,000	-	-	45,000
Transfers Out	(45,000)	-	-	-	(45,000)
	<u>(45,000)</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	968,948	10,086	(126,850)	(45,219)	806,965
Fund Balances - Beginning	<u>1,824,472</u>	<u>22,910</u>	<u>402,062</u>	<u>620,096</u>	<u>2,869,540</u>
Fund Balances - Ending	<u>\$ 2,793,420</u>	<u>\$ 32,996</u>	<u>\$ 275,212</u>	<u>\$ 574,877</u>	<u>\$ 3,676,505</u>

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT E

STATEMENTS OF AGENCY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUND

AUGUST 31, 2020

	Fiduciary Fund		
	Activity Fund	Scholarship Fund	Totals 2020
ASSETS			
Cash	\$ 80,931	\$ 1,827	\$ 82,758
Investments	6,059	267,492	273,551
Total Assets	86,990	269,319	356,309
LIABILITIES			
Due to Student Organizations	86,990	-	86,990
Due to Scholarship Programs	-	269,319	269,319
Total Liabilities	\$ 86,990	\$ 269,319	\$ 356,309

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

AUGUST 31, 2020

	2020
NET POSITION, Beginning of Year	\$ 393,513
Receipts:	
Activities Receipts	91,574
Scholarship Receipts	15,173
Total Receipts	106,747
Total Available Resources	500,260
Disbursements:	
Activities Disbursements	137,460
Scholarship Disbursements	6,491
Total Disbursements	143,951
NET POSITION, End of Year	\$ 356,309

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Kimball Public Schools (School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

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

A. Reporting Entity

Kimball Public Schools' Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

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

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

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

- Investments
- Cash with Fiscal Agent

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

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

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

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

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

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

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

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

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

The School District reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

Scholarship Fund - The Scholarship Fund is used to account for the financial operations of funds contributed by individuals to provide scholarships to students. The School Board acts as fiduciaries of these funds.

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

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

2. Investments

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

3. Receivables and Payables

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

4. Capital Assets

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

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

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

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

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

Governmental Fund Financial Statements:

Beginning with fiscal year 2011, the School District implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

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

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

D. Receipts and Disbursements

1. Program Receipts:

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

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches

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

as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

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

F. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reporting period. Actual results could differ from these estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Note 3: DETAILED NOTES – TRANSACTION CLASSES/ACCOUNTS

A. **DEPOSITS**

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

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

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

Demand Deposits	\$ 1,768,719
Total Governmental Funds	1,768,719
Demand Deposits - Activity Fund	80,931
Demand Deposits - Scholarship Fund	1,827
Total Fiduciary Funds	82,758
Total	\$ 1,851,477

At August 31, 2020, the School District had bank balances of \$1,945,409 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2020, are entirely insured and or collateralized by securities held by the Schools District’s agent in the School District’s name.

B. INVESTMENTS

The School District’s financial instruments, including cash, are carried at cost, which approximates fair value due to the short-term maturity of these instruments. As of August 31, 2020 the cost of the School District’s Investment was \$260,468.

The School District’s fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset carried at fair value be classified into one of the following categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

Investments made by the School District’s Activity Fund and Scholarship Fund are summarized below. The fair value is \$34,884 higher than cost of \$260,468.

	Cost	Fair Value
Certificate of Deposits- Activity Fund (Level 1)	\$ 6,059	\$ 6,059
Certificate of Deposits- Scholarship Fund (Level)	28,404	28,404
Mutual Fund Securities - Scholarship Fund (Level 1)	226,005	260,889
Total Fiduciary Fund Investments	\$ 260,468	\$ 295,352

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

Risks

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

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party. The School District's Scholarship Fund investments include mutual fund securities that are not in the School District's name. The \$226,005 is not collateralized and is exposed to custodial credit risk.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

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

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

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 45,000
School Nutrition Fund	45,000	-
Total Operating Transfers	\$ 45,000	\$ 45,000

Transfers from the General Fund are used to support the School District's School Nutrition Program (\$45,000).

Note 4: OTHER NOTES

A: Employee Pension

1. Plan Description

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$3,882,388. Total covered payroll was \$3,729,281. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019, (and from July 1, 2019, through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$418,682.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT F
(Continued)

3. Pension Liabilities

At June 30, 2019 the District had a liability of \$2,145,190 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERs School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.2128%, which was a decrease of 0.00102% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$477,957.

4. Actuarial Assumptions

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

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including in inflation	7.50 percent

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

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

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

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

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were

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

developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

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

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

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

	<u>Discount Rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$5,410,978
Current discount rate	7.5%	\$2,145,190
1% increase	8.5%	(\$550,724)

7. Plan Fiduciary Net Position

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

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. Any School District employee retiring from the system will be paid at a rate of \$50 per day for sick days accumulated up to 60 days providing they have met the Nebraska State Rule of 85 and providing they do not accept an early retirement incentive from the district. Additionally, sick leave accumulated in excess of 60 days is paid out annually at the rate of 50 percent. The potential future liability has a total value of \$6,430 as of August 31, 2020.

Temporary Voluntary Separation Incentive Plan. The School District has adopted a Temporary Voluntary Separation Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. The School District accepted six new agreements in the 2018-19 fiscal year. Cash payouts of \$60,000 were paid in the current year. The liability as of August 31, 2020 was \$60,000. The current amount payable for the 2020-21 school year is \$60,000.

C. Federal Food Commodities

The School District received \$12,670 worth of Federal Food Commodities for the year ended August 31, 2020.

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

D. Commitments and Contingencies

1. Unemployment Compensation:

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

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2020-2021 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool (NASB ALICAP). The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2020, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT G

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

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 1,722,729	\$ 1,824,472
Receipts:		
Local Sources:		
1100 Property Taxes	5,868,978	5,726,517
1115 Carline Taxes	35,000	29,415
1125 Motor Vehicle Taxes	250,000	255,912
1140 Property Tax Penalties & Interest	20,000	-
1311 Tuition Received from Individuals	2,500	-
1510 Interest	7,500	6,818
1911 Fines and Licenses	2,500	-
1951 Misc Revenue from Other School Districts	-	10,535
1990 Other	324,514	7,346
	6,510,992	6,036,543
County Sources:		
2110 Fines and Licenses	50,000	66,799
	50,000	66,799
State Sources:		
3110 State Aid	45,540	45,540
3120 Special Education	250,000	304,932
3125 Special Education Transportation	-	8,146
3130 Homestead Exemption	-	87,008
3131 Property Tax Credit	-	322,993
3132 Personal Property Tax Credit	-	21,637
3133 Nameplate Capacity Tax	-	64,224
3134 Personal Property Tax Credit - Railroads & Public Service	-	37,047
3180 Prorate Motor Vehicle	10,000	11,667
3400 State Apportionment	50,000	51,756
3500 State Categorical	4,564	-
3512 Distance Education	-	5,071
3535 High Ability Learners	4,000	4,618
3990 Other State Receipts	-	166
	364,104	964,805
Federal Sources:		
4310 REAP	40,000	42,805
4505 Title I, Part A	105,000	89,413
4509 Title II, Part A ESSA	-	18,263
4531 Title IV 21st Century	60,500	-
4512 IDEA Part B (611) base allocation	116,500	52,952
4516 IDEA Preschool (619)	-	5,805
4519 IDEA Enrollment/Poverty	-	58,054
4708 Medicaid in Public Schools	490	-
4709 Medicaid Administrative	10,000	25,304
4900 Other Federal Categorical Receipts	20,000	-
	352,490	292,596
 Total Receipts	 7,277,586	 7,360,743
 Total Available Resources	 9,000,315	 9,185,215

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT G
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,377,587	\$ 3,188,506
1200 Special Education	628,702	631,409
1300 Summer School	13,428	-
2100 Support Services - Students	382,382	315,590
2200 Support Services - Instruction	280,203	251,072
2310 General Administration - Board of Education	50,250	50,565
2320 General Administration - Executive Administration	310,313	256,383
2330 District Legal Services	20,000	23,028
2400 Office of Principal	357,417	349,955
2510 Central Services	63,000	43,815
2600 Operation & Maintenance of Plant	720,532	649,165
2650 Vehicle Acquisition & Maintenance	200,000	-
2710 Student Transportation	220,381	192,009
2712 Special Education Transportation	18,003	-
3300 Community Services	3,315	-
3500 State Categorical Programs	12,400	1,936
6000 Federal Programs	480,866	393,362
	7,138,779	6,346,795
Total Disbursements		
Other Financing Uses:		
8000 Transfers	90,000	45,000
8000 Direct Support-Activity Fund	75,000	-
9000 Absorb Unused Budget Authority	1,676,536	-
	1,841,536	45,000
Total Disbursements and Transfers		
	8,980,315	6,391,795
FUND BALANCE, End of Year	\$ 20,000	\$ 2,793,420

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT H

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

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 20,682	\$ 22,910
Receipts:		
1510 Interest	1,000	-
1611 Lunchroom Sales	118,500	62,213
3150 State Reimbursement	-	1,461
4210 Federal Reimbursement	150,000	192,732
1990 Other	-	28,790
Total Receipts	<u>269,500</u>	<u>285,196</u>
Total Available Resources	<u>290,182</u>	<u>308,106</u>
Disbursements:		
3100 Salaries	122,500	102,596
3100 Employee Benefits	38,434	29,176
3100 Purchased Services	11,000	178
3100 Supplies & Materials	11,000	8,872
3100 Food	170,000	178,746
3100 Capital Outlay	5,000	348
3100 Other	-	194
Total Disbursements	<u>357,934</u>	<u>320,110</u>
Other Financing Sources:		
Transfers In - General Fund Support	<u>90,000</u>	<u>45,000</u>
FUND BALANCE, End of Year	<u>\$ 22,248</u>	<u>\$ 32,996</u>

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 608,786	\$ 402,062
Receipts:		
1510 Interest	5,000	2,726
Total Receipts	5,000	2,726
Total Available Resources	613,786	404,788
Disbursements:		
2900 Purchased Services	-	11,545
2900 Supplies and Materials	-	7,961
2900 Capital Outlay	-	110,070
2900 Re-appropriated Funds	813,786	-
Total Disbursements	813,786	129,576
Other Financing Sources:		
5200 Transfers In - General Fund Support	200,000	-
Total Disbursements and Transfers	200,000	-
FUND BALANCE, End of Year	\$ -	\$ 275,212

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT J

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

YEAR ENDED AUGUST 31, 2020

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE	\$ 395,081	\$ 620,096
Receipts:		
Local Sources:		
1100 Property Taxes	148,500	145,129
1115 Carline Taxes	900	744
1510 Interest	5,500	3,895
1920 Contributions & Donations from Private Sources	-	54,500
	154,900	204,268
State Sources:		
3130 Homestead	-	2,202
3131 Property Tax Credit	-	8,173
3132 Personal Property Tax Credit	-	547
3133 Nameplate Capacity Tax	-	1,625
3134 Personal Property Tax Credit - Railroads & Public Service	-	937
3180 Pro-rate Motor Vehicle	250	296
	250	13,780
Total Receipts	155,150	218,048
Total Available Resources	550,231	838,144
Disbursements:		
2515 Building Acquisition and Improvement	550,231	257,618
4700 Furniture & Fixtures		5,649
Total Disbursements	550,231	263,267
FUND BALANCE, End of Year	\$ -	\$ 574,877

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

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

AUGUST 31, 2020

A. Basis of Accounting

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

B. Budget and Budgetary Accounting

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

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

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

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

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

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

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

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

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

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

C. Activity Fund Budget

School districts must complete a budget for the Activity Fund (a fiduciary fund). The total budget of expenditures for the fund was \$406,060. The actual expenditures were \$143,951.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	2020
Instruction - Non-Special Education:	
Salaries:	
Teachers/Professional Staff	\$ 1,828,367
Substitutes	29,838
Instructional Aides and Assistants	69,351
Non-Instructional	12,943
Employee Benefits	829,314
Purchased Services	22,628
Tuition Paid to Other Districts	14,611
Supplies and Materials	116,604
Textbooks	58,747
Capital Outlay	9,301
Other	3,271
	2,994,975
Instruction - Limited English Proficiency:	
Salaries:	
Teachers/Professional Staff	5,772
Instructional Aides and Assistants	204
Employee Benefits	2,167
Purchased Services	160
Supplies and Materials	169
	8,472
Instruction - Poverty:	
Salaries:	
Teachers/Professional Staff	93,192
Instructional Aides and Assistants	48,683
Employee Benefits	40,624
Supplies and Materials	2,560
	185,059
Total Instruction	3,188,506
Special Education:	
Salaries:	
Teachers/Professional Staff	240,631
Substitutes	5,025
Instructional Aides and Assistants	130,404
Employee Benefits	155,808
Purchased Services	19,713
Tuition Paid to Other Districts	75,630
Supplies and Materials	1,939
Textbooks	1,099
Capital Outlay	688
Other	472
	631,409
Support Services - Students:	
Salaries:	
Teachers/Professional Staff	62,711
Professional-Non-Certified Staff	48,008
Employee Benefits	60,246
Purchased Services	143,368
Supplies and Materials	796
Capital Outlay	41
Other	420
	315,590

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	2020
Support Services - Instruction:	
Salaries:	
Teachers/Professional Staff	\$ 81,168
Professional-Non-Certified Staff	65,026
Employee Benefits	71,644
Purchased Services	568
Supplies and Materials	7,701
Capital Outlay	22,388
Other	2,577
	251,072
General Administration - Board of Education:	
Purchased Services	13,335
Accounting and Auditing Services	15,203
Capital Outlay	5,872
Other	16,155
	50,565
General Administration - Executive Administration Services:	
Salaries:	
Administrative Staff	136,790
Non-Instructional	26,558
Professional-Non-Certified Staff	40,747
Employee Benefits	42,828
Purchased Services	3,823
Supplies and Materials	314
Capital Outlay	483
Other	4,840
	256,383
District Legal Services:	
Legal Services	23,028
Office of Principal:	
Salaries:	
Teachers/Professional Staff	152,508
Non-Instructional	78,469
Employee Benefits	106,683
Purchased Services	472
Supplies and Materials	10,444
Capital Outlay	566
Other	813
	349,955
Central Services:	
Salaries:	
Purchased Services	40,312
Distance Education & Telecommunications	3,202
Supplies and Materials	301
	43,815

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	2020
Operation & Maintenance of Plant	
Non-Instructional Salaries	\$ 200,929
Employee Benefits	87,340
Purchased Services	134,689
Supplies and Materials	194,101
Capital Outlay	26,688
Other	5,418
	649,165
Student Transportation:	
Non-Instructional Salaries	113,604
Employee Benefits	28,534
Purchased Services	907
Mileage to Parents	997
Supplies and Materials	44,305
Other	3,662
	192,009
State Categorical Programs:	
Purchased Services	570
Supplies	147
Other	1,219
	1,936
Federal Programs:	
Title I	109,822
Title II, Part A	81,772
Title IV	51,770
IDEA - Part B (611) Base Allocation	107,603
IDEA - Preschool (619) Base Allocation	5,895
REAP	24,386
ESSER - COVID	11,904
Other Federal Categorical Programs	210
	393,362
Transfers:	
School Lunch Fund	45,000
	45,000
 Total Operational Cash Disbursements	 \$ 6,391,795



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
Kimball Public Schools
Kimball, Nebraska 69145

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2020. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

Kimball Public Schools' Response to Findings

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Rauner & Associates P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2020

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

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

FINANCIAL STATEMENT FINDINGS

2020-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

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

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

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

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

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



Frequency Pro Audio & Technology Solutions, LLC

12160 W Parmer Lane

Suite 130 #217

Cedar Park TX 78613

United States

Description	Quantity	Unit Price	Taxes	Amount
[BW-MIP70PA] MAGICINFO UNIFIED PLAYER CLIENT V7.1 PLAYER BOX INTEGRATED LICS Samsung	4.000	335.03		\$ 1,340.12
			Subtotal	\$ 1,340.12

Wiremolding

Looking for additional options and suppliers. We are only able to get a carton of these at the moment, which is 100'.

			Subtotal	\$ 0.00
			Subtotal	\$ 5,669.40
			Total	\$ 5,669.40

Payment terms: 30 Days



Frequency Pro Audio & Technology Solutions, LLC
 12160 W Parmer Lane
 Suite 130 #217
 Cedar Park TX 78613
 United States

Invoicing Address:

Kimball Public School, Carmela Graves
 901 South Nadine Street
 Kimball NE 69145
 United States
 ☎ +1 308-235-2188

Kimball Public School
 901 South Nadine Street
 Kimball NE 69145
 United States
 Tax ID: 05-5699630

Shipping Address:

Kimball Public School, Travis Terrill
 901 South Nadine Street
 Kimball NE 69145
 United States
 ☎ +1 308-235-2188

Quotation # S12122

Quotation Date: 11/05/2020 Expiration: 11/30/2020 Salesperson: Chris Beutnagel

Description	Quantity	Unit Price	Taxes	Amount
Digital Signage				
[QB65R] SAMSUNG COMMERCIAL LARGE FORMAT 65IN COMMERCIAL 4K UHD LED	4.000	936.43		\$ 3,745.72
			Subtotal	\$ 3,745.72
Display Mounts				
[CMJ450] PEERLESS INDUSTRIES SUSPENDED CEILING KIT JUMBO	1.000	78.78		\$ 78.78
[AEC018024] PEERLESS INDUSTRIES 18-24IN ADJUSTABLE EXTENSION	1.000	64.99		\$ 64.99
[PLCM-2-UNL] PEERLESS INDUSTRIES STRAIGHT COLUMN CEILING MOUNT	1.000	185.12		\$ 185.12
[VLT6] Sanus - Advanced Tilt Premium TV Wall Mount for 46" - 90" TVs Sanus	3.000	84.89		\$ 254.67
			Subtotal	\$ 583.56
MagicInfo Licensing				